

# STATE AND LOCAL TAX BURDEN ANALYSIS

## EXECUTIVE SUMMARY

### FY 2005 TAXES

Idaho's revenue and taxation picture is typified by moderate to low overall taxes and a broad structure with good balance between tax components. Idaho relies principally upon three major taxes: income, sales and property.

On the basis of taxes paid per person, Idaho's overall tax burden ranks 43rd nationally (out of 51) and 10th regionally (out of the eleven western states).

	<u>RANK</u>		<u>RANK</u>
Property tax.....	38	28.7% below national average	9.....16.1% below western median
Sales tax.....	29	11.0% below national average	9.....24.0% below western median
Individual income.....	30	10.4% below national average	6.....exactly equals western median
Corporate income...	33	32.4% below national average	6..... <u>exactly equals western median</u>
Overall ranking.....	43	20.9% below national average	10..... 7.1% below western median

Because of relatively low income in Idaho, the state's overall tax burden relative to income is 31<sup>st</sup> nationally and 7<sup>th</sup> among the 11 western states.

Property tax.....	32	13.1% below national average	6..... exactly equals western median
Sales tax.....	17	8.5% above national average	8..... 14.1% below western median
Individual income.....	22	9.2% above national average	5..... 18.7% above western median
Corporate income.....	26	17.6% below national average	5..... <u>11.3% above western median</u>
Overall ranking.....	31	3.5% below national average	7..... 1.1% below western median

On an overall basis, Idaho taxes are slightly below the U.S. average on an income-based analysis, while the state remains significantly below the U.S. average on a per capita basis:

	<u>Per \$1,000 of Income</u>	<u>Per capita</u>
Idaho total tax burden	\$105.94	\$2,926
National average total tax burden	\$109.83	\$3,698
Western median total tax burden	\$107.11	\$3,151

Because per capita income in Idaho is 18.0 percent lower than the U.S. average, ranking systems which compare taxes to income will show higher comparative taxes in Idaho than systems which are based on population.

Idaho's major taxes are well balanced. In 2005, property taxes raised 27.6% of overall tax revenue, while income taxes accounted for 28.2% (individual for 24.9% and corporate income tax for 3.4%), and sales tax accounted for 27.0% of our tax revenue. The proportion each tax represents of Idaho tax revenue changed little this year, which represented the second year of a two year increase in the sales tax rate..

# **COMPARATIVE TAX POTENTIAL:**

## **Tax Burden in Idaho and the United States**

### **Fiscal Year 2005**

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Acknowledgement:

Tax and population information is available from the U.S. Census Bureau, at [www.census.gov/govs/www/estimate.html](http://www.census.gov/govs/www/estimate.html), the Bureau's Internet website, although information supplied for this report may vary slightly from website information. Income is derived from U.S. Bureau of Economic Analysis quarterly estimates.

**Comparative Tax Potential FY 2005**  
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Detailed tax burden charts, with numbered charts showing tax effort percentages and lettered charts showing taxes per \$1,000 or per person as follows:

Alphabetical - by State	I - XIV
Income Based	I - VII
Population Based	VIII - XIV
High to Low Tax Effort - by State	A - N
Income Based	A - F, M
Population Based	G - L, N
Per Capita Income	
Income Based	XV
Population Based	O
<b>Specific tax types are found in the following charts in the Appendix:</b>	
Property	I, VIII, A, G
Sales	II, IX, B, H
Individual Income	III, X, C, I(alpha)
Corporate Income	IV, XI, D, J
Combined Income	V, XII, E, K
Motor Vehicle	VI, XIII, F, L
Overall	VII, XIV, M, N

## TAX BURDEN IN IDAHO AND THE UNITED STATES - FISCAL YEAR 2005

### IDAHO REVENUE SYSTEM - SUMMARY:

The Idaho revenue and taxation picture is typified by moderate overall taxes and a broad structure with good balance between tax components. When observed on a regional basis, Idaho is in the somewhat unusual position of relying on three major taxes (income, sales, and property), as opposed to the systems hinged on only two taxes that are found in each of our border states except Utah. On the basis of taxes paid per person, the breadth of the Idaho system, combined with rapid population growth, produces the effect of being moderate in most specific tax types, while ranking our overall per capita tax burden 43<sup>rd</sup> highest nationally and 10<sup>th</sup> highest in the eleven western states. Idaho has relatively low income (with a rank of 43<sup>rd</sup> nationally and 9th out of the 11 western states), and this raises our tax burden relative to income. In fiscal year 2005, this measure of overall tax burden shows us ranking 31<sup>st</sup> nationally and 7<sup>th</sup> highest out of the 11 western states.

The Idaho tax system has tended to rely relatively less on property tax, and relatively more on motor vehicle taxes and income taxes in comparison to both regional and national practices. This year's pattern shows little change in reliance on both corporate and individual income tax, but the higher 6% sales tax rate in place for FY 2004 and FY 2005 has resulted in significantly increased relative reliance on sales tax. Similar overall patterns emerge using either income-based or population-based comparisons; however our tax burden appears lower when computed on a per capita basis.

A comparison of FY 2004 and FY 2005 Idaho tax burden shows the following for our major taxes.

1. Idaho's individual income tax burden stabilized with little difference between 2004 and 2005. The tax was 9.2% over the U.S. average in FY 2005 relative to total personal income. Although Idaho's individual income tax burden continues to be greater than the U.S. average, the relative burden has remained in the same range since FY 2002 and is considerably below earlier years, which showed burdens as high as 24% over the U.S. average (1991). For this tax, Idaho's income based ranking decreased slightly from 21<sup>st</sup> to 22<sup>nd</sup> while our population based ranking increased slightly from 31<sup>st</sup> to 30<sup>th</sup>.
2. Corporate income tax burden is highly volatile due mostly to variations in corporate taxable income. On an income basis, the relative burden in Idaho rose from 20.9% below the U.S. average in FY 2004 to 17.6% below in FY 2005. On a per capita basis, Idaho rose from 35.3% below the U.S. average in 2004 to 32.4% below this average in 2005.

3. Property tax burdens in Idaho continued to decrease slightly in 2005, and are now 13.1% or 28.7% below U.S. averages, depending on whether income or population is used as a basis for the measurement. The Idaho overall property tax burden remains at its lowest point since FY 1996. Property tax burdens shown in this report do not reflect the removal of most school M&O property taxes in 2006.
4. Idaho's relative sales tax burden stabilized in FY 2005 after increasing significantly in 2004, following imposition of an increase in the tax rate from 5% to 6%. Between FY 2002 and FY 2004 our sales tax burden relative to income increased from 6.3% below the U.S. average to 8.8% above the U.S. average. In FY 2005, this burden stabilized at 8.5% above the U.S. average. On a per capita basis, Idaho's relative sales tax burden increased from 23.4% below the U.S. average in FY 2002 to 11% below this average in both FY 2004 and FY 2005.
5. Idaho's relative motor vehicle tax burden (fuel taxes and licenses and registration fees) decreased slightly in 2005, but Idaho remains well above the national average in this category. Idaho's income based motor vehicle tax burden was 54.6% over the U.S. average, based on income, and 26.9% over the U.S. average on a per capita basis. Comparisons between states are difficult for these taxes, because some states require motor vehicles to pay personal property tax, in which case the amounts would be included in the property tax category. Idaho's motor vehicle registration fees are in lieu of property tax and tend to inflate the apparent relative level of Idaho motor vehicle taxes.

Idaho's major taxes traditionally have been well balanced. In 2005, property taxes raised 27.6% of overall tax revenue, while income taxes accounted for 28.2% (individual for 24.9% and corporate income tax for 3.4%), and sales tax accounted for 27.0% of our tax revenue. The shares represented by each major tax were relatively stable in comparison to FY 2004.

Regionally, western states either do not have sales tax or tend to rely more on this tax than most other areas of the country. Prior to 2004, Idaho had the lowest relative sales tax among western states using the tax. Among these states, Idaho is still lowest on a population basis, but is now second lowest on an income basis.

Table 1 summarizes changes in tax collections in Idaho and nationally over the most recent two-year period. The magnitude of these changes cannot be compared to changes noted in the 2004 study, since changes in that study reflected a two-year comparison period.

**Table 1: Change in Total Tax Collections 2004 - 2005**

<b>Tax Type</b>	<b>Idaho - FY 2004/2005 Percent Change</b>	<b>U.S. - FY 2004/2005 Percent Change</b>
Property	6.4%	5.5%
Sales	8.8%	7.4%
Individual Income	14.6%	11.9%
Corporate Income	35.5%	27.9%
Motor Vehicle	2.6%	3.3%
Overall	9.9%	8.5%

**METHODOLOGY:**

Tax burdens throughout the nation can be compared by determining tax collections in proportion to the personal income in a given state and comparing this to the hypothetical tax generated by applying the national average tax rate to each state's income. In addition, a per capita tax burden can be determined by applying the national average per capita amount of any tax to each state's population. The result of these calculations is known as a state's tax capacity or tax potential, since the amount shown represents tax that would have been collected in each state if the tax rates for that state equaled the national average rate. This then tells us where each state stands in relation to the national average in terms of tax revenue generating ability.

If a state's potential tax or tax capacity is greater than its actual tax, that state is underutilizing its tax potential relative to the average state. Similarly, a state is overutilizing its tax potential if its actual tax collections exceed the potential determined from the average tax rate. The degree of over or under utilization is known as the tax effort, which is expressed as an index in relation to 100%, the point at which no over or under utilization is indicated.

Throughout this report, ranks are assigned with 1 equaling the highest taxes (or income on the per capita income chart).



## NATIONAL CONDITIONS:

Total nationwide state and local taxes for fiscal year 2005 were \$1,096,384.7 million, up 8.5% since 2004. Total personal income declined 0.2% to \$ 9,982,781 million. This decrease was only in comparison to figures used in the FY 2004 version of this report and based on the most current total personal income amounts available when that report was issued. Subsequent revised income estimates show that the 2004 income used in that report was overstated. For comparison consistency the decrease is in comparison with original 2004 income estimates and therefore does not reflect revised income estimates for that year. Due to

this higher comparison income amount, the national average tax rate appears to have increased slightly to 10.59% of income in 2005.

In 2005, total U.S. population increased by 1.2% to 296,507,000. The average overall per capita tax increased 7.3% to \$3,697.67.

States which typically overutilize most or all taxes tend to be the ones whose residents have high tax burdens. California, for instance, whose taxes precipitated a major tax revolt in the 1970s, overutilized property taxes by more than \$3.25 billion in 1977-1978. In fiscal year 2005 (and for many years) California was the largest **underutilizer** of property tax (\$9.7 billion).

Overall tax overutilization reached an extreme this year of \$27.9 billion in New York (33.4% over the U.S. average), while the greatest amounts of underutilization were \$9.5 billion in Texas and \$4.3 billion in Florida. Patterns for New York, Texas, and Florida have become ingrained over time. However, tax utilization does change in response to economic conditions, tax policy decisions, or merely single year aberrations.

The most significant overall tax burden changes in FY 2005 were in Arkansas, which gained 16 income based ranks after dropping significantly in FY 2004, and Kansas, which dropped 17 in overall income based tax rankings. Idaho's overall tax burden rank relative to income decreased slightly, while our tax burden in relation to national averages was substantially unchanged.

In Indiana, property taxes increased 25.7% and the state climbed 9 income based ranks. Wyoming climbed 5 ranks with a 30% increase in property tax collections. This is somewhat misleading as it reflects strength in the minerals sector, which pays a major portion of the property tax in Wyoming. On the other side, property taxes in the Kansas decreased 5% and their relative burden dropped 7 ranks.

Sales taxes increased 16.7% in the District of Columbia, which also rose 6 ranks. No state showed significantly decreased ranking in sales tax burden in FY 2005.

area of individual income tax in comparison to income.

It is important to place the most emphasis on long term trends, since, often, when state rankings swing back and forth from year to year, this is an indication of data continuity problems, reporting errors, and short term economic changes, rather than real changes in taxation patterns or

policies.

#### DISTORTING FACTORS:

Each year states have one time or atypical collections or refunds, which may be large enough to affect individual state rankings or even to distort national averages used to compute each state's tax burden. For this reason, long term patterns of taxation should be ascertained by comparing states over several years. In addition, substitution of one tax for another may make the imposed tax appear higher. This effect is most apparent in states that have not enacted sales or income taxes. However, substitution of higher vehicle registration fees for personal property taxes on vehicles can alter apparent relative tax burdens (see: Idaho Revenue System - Summary).

For longitudinal analysis, all of the tax information presented in this study has been analyzed under the same methodology since the fiscal year 1984 study was prepared. Prior to that time, corporate and individual income taxes were combined, but identical utilization methodology has been employed back to fiscal year 1980. Reports beginning in 1980 are available from the Idaho State Tax Commission.

#### SUMMARY OF IDAHO'S TAX BURDEN:

Prior to 2002, the long term pattern in Idaho had been a relative overall tax burden slightly above the U.S. average using income based analysis and significantly below the U.S. average on a per capita basis. In FY 2002, relative burden measured in comparison to income decreased substantially to 4.6% below the U.S. average. Since that time the relative burden has been stable within a narrow range. In FY 2005, this relative burden was 3.5% below the U.S. average. Our income based relative ranking dropped from 27<sup>th</sup> to 31<sup>st</sup>. Idaho's per capita ranking remained 43<sup>rd</sup>, and we remain significantly below the U.S. average using this measure.

In FY 2005, Idaho underutilized all taxes by \$153.4 million using income as a basis for comparison. With the exception of FY 2002, this represents the greatest comparative underutilization since FY 1993.

Primarily due to the higher FY 2004 income estimates used in the 2004 report, the overall tax burden in Idaho in 2005 increased 8.3%, to \$105.94 per \$1,000 of income. Overall taxes increased only 1.5% during this period. Our per capita taxes rose 7.3%, to \$2,926.15 for each person. National average taxes in FY 2005 were \$109.83 per \$1,000 of income (8.7% higher than in FY 2004) or \$3,697.67 for each person. None of these figures have been adjusted for the effect of the revised 2004 income amounts. In addition, figures are not adjusted for inflation, which has more of an effect on year-to-year comparisons of per capita or total taxes.

tax rate for a particular tax or overall.

**Table 2: FY 2005 Idaho taxes in comparison to U.S. averages**

Type of Tax	Based on Income		Based on Population	
	Tax Effort %	Rank*	Tax Effort %	Rank*
Property	86.9	32	71.3	38
Sales	108.5	17	89.0	29

Individual Income	109.2	22	89.6	30
Corporate Income	82.4	26	67.6	33
Motor Vehicle	154.6	6	126.9	13
Overall	96.5	31	79.1	43

\*Note: Lower ranks equal higher taxes, with 1 being the highest.

Per capita income in Idaho changed at about same rate as in the nation as a whole. Because per capita income in Idaho remains 18.0% lower than the U.S. average, ranking systems which compare taxes to income will show higher comparative taxes in Idaho than systems which are based on population.

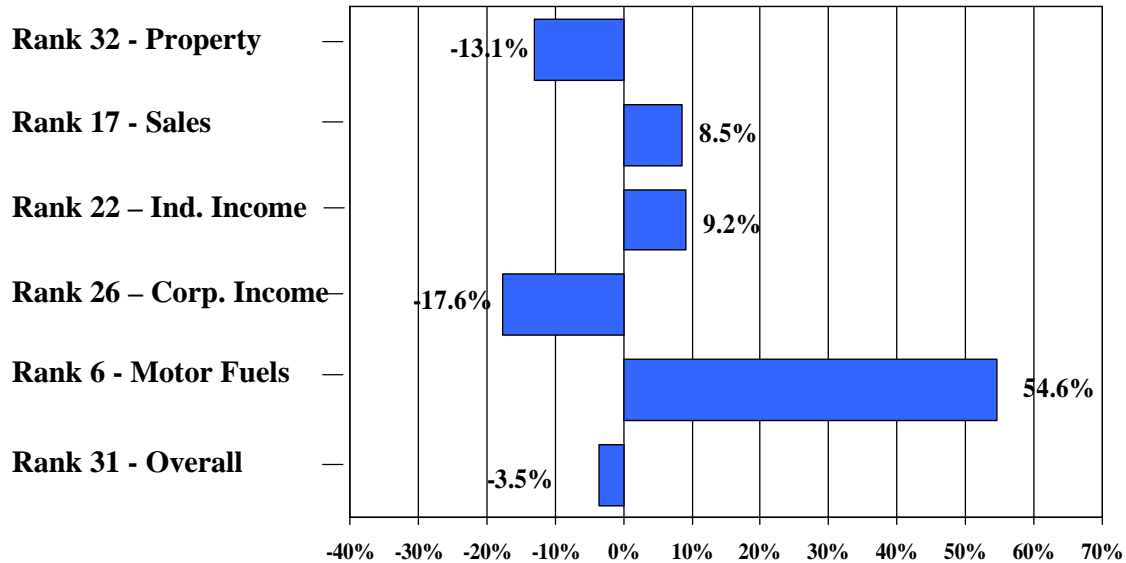
Table 3 compares Idaho's tax and income ranks for the most recent five analysis periods and shows how many states utilize each tax (the District of Columbia is considered a "state" for the purposes of this chart and all rankings in this report).

**Table 3: Relative income and tax ranks for Idaho since 1998**

Type of Tax	Number of States	Income Basis for Rank						Population Basis for Rank					
		FY 98	FY 99	FY 2000	FY 2002	FY 2004	FY 2005	FY 98	FY 99	FY 2000	FY 2002	FY 2004	FY 2005
Property	51	30	29	29	31	31	32	36	36	36	37	37	38
Sales	47	30	28	31	27	18	17	40	39	39	39	31	29
Individual Income	44	16	16	16	22	21	22	28	26	23	30	31	30
Corporate Income	47	23	31	21	30	27	26	25	36	25	34	30	33
Motor Vehicle	51	3	3	4	3	5	6	3	2	6	8	13	13
Overall	51	22	17	20	38	27	31	41	41	39	44	43	43
Per Capita Income	51	46	46	42	44	46	43	XX	XX	XX	XX	XX	XX

# FY 2005 Taxes Idaho vs. U.S.

## Type of Tax



On a  
capita

Rank of 1 = highest tax  
Based on Taxes per \$ of income

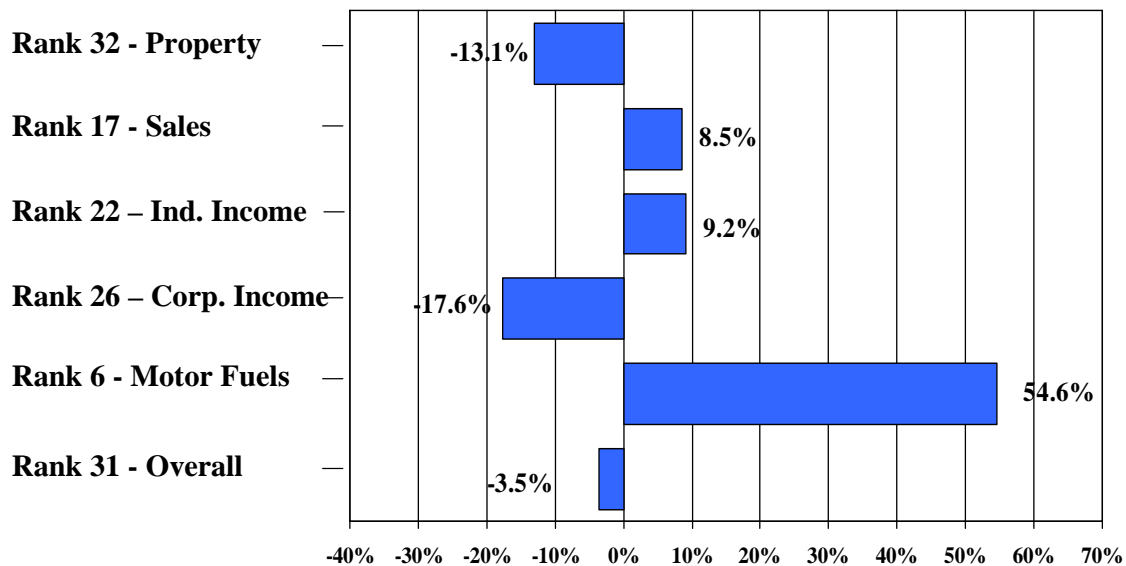
Percent Difference from U.S. Average

per

(population) basis, our tax burden can be viewed using the following chart:

# FY 2005 Taxes Idaho vs. U.S.

## Type of Tax



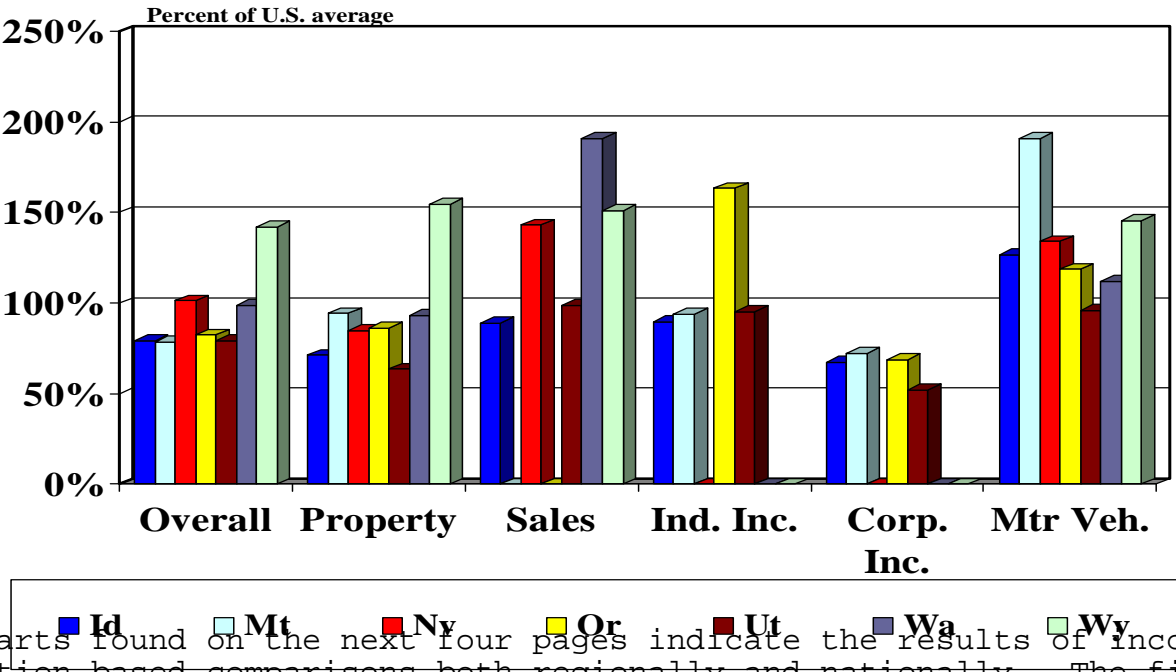
Rank of 1 = highest tax  
Based on Taxes per \$ of income

Percent Difference from U.S. Average

On a regional basis, Idaho can be effectively compared to states within the eleven western states area. A comparison with only our immediate neighboring states indicates the following:

# Fiscal Year 2005 Tax Burden

## Idaho vs. Neighbor States



The charts found on the next four pages indicate the results of income and population based comparisons both regionally and nationally. The first two charts show only ranks, while the final two indicate effective tax rates or amounts.

Based on per capita taxes. States compared to U.S. average.

Income-Based Comparisons - FY 2005						
Type of Tax	Idaho's Position Among 11 Western States (National Rank)	Western States Having Lower Taxes  National Rank:		Western States with Higher Taxes  National Rank:		Western States Not Using Tax
Property Tax	6 (32)	Colorado	33	Arizona	29	
		California	39	Montana	17	
		Nevada	35	Oregon	26	
		Utah	37	Washington	30	
		New Mexico	48	Wyoming	6	
Sales Tax	8 (17)	Colorado	28	Arizona	7	Montana
				California	15	Oregon
				Nevada	9	
				New Mexico	6	
				Utah	13	
				Washington	2	
				Wyoming	8	
Individual Income Tax	5 (22)	Arizona	40	California	8	Nevada
		Colorado	33	Montana	19	Washington
		New Mexico	35	Oregon	2	Wyoming
				Utah	17	
Corporate Income Tax	5 (26)	Colorado	45	Arizona	19	Nevada
		Oregon	32	California	6	Washington
		Utah	37	Montana	25	Wyoming
				New Mexico	14	
Motor Vehicle Tax	2 ( 6)	Arizona	38	Montana	1	
		California	45			
		Colorado	42			
		New Mexico	15			
		Oregon	18			
		Nevada	16			
		Utah	24			
		Washington	32			
		Wyoming	12			
All State & Local Taxes	7 (31)	Colorado	47	Arizona	28	
		Montana	38	California	17	
		Oregon	45	Nevada	24	
		Washington	37	New Mexico	12	
				Utah	20	
				Wyoming	2	

Note: Rank of 1 = highest effective rate.

Population-Based Comparisons - FY 2005						
Type of Tax	Idaho's Position Among 11 Western States (National Rank)	Western States Having Lower Taxes  National Rank		Western States with Higher Taxes  National Rank		Western States Not Using Tax
Property Tax	9 (38)	New Mexico Utah	49 40	Arizona California Colorado Montana Nevada Oregon Washington Wyoming	36 33 24 23 31 29 25 6	
Sales Tax	9 (29)			Arizona California Colorado Nevada New Mexico Utah Washington Wyoming	9 14 16 6 11 21 1 4	Montana Oregon
Individual Income Tax	6 (30)	Arizona New Mexico	40 38	California Colorado Montana Oregon Utah	8 20 27 6 25	Nevada Washington Wyoming
Corporate Income Tax	6 (33)	Colorado Utah	42 41	Arizona California Montana New Mexico Oregon	22 8 28 20 31	Nevada Washington Wyoming
Motor Vehicle Tax	4 (13)	Arizona California Colorado New Mexico Oregon Utah Washington	47 42 35 27 18 34 24	Montana Nevada Wyoming	1 8 5	
All State & Local Taxes	10 (43)	Montana	44	Arizona California Colorado Nevada New Mexico Oregon Utah Washington Wyoming	35 13 28 18 33 37 42 22 4	

Note: A rank of 1 = highest effective rate.

Effective Tax Rate as Percent of 2005 Total Personal Income							
		11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	2.92%	4.86%	2.92	1.65%	5.47%	3.12%	1.37%
		WY	ID	NM	NH	OR	AL
Sales Tax	2.86%	4.79%	3.33%	0%	5.01%	2.61%	0%
		WA	UT	MT OR	HI	IN	DE MT NH OR
Individual Income Tax	2.64%	4.23%	2.22%	0%	4.60%	2.50%	0%
		OR	CO	NV WA WY	NY	WV	FL NV SD TX WA WY AK
Corporate Income Tax	0.36	0.67%	0.32%	0%	2.57%	0.36%	0%
		CA	OR	NV WA WY	AK	ID	NV TX WA WY
*Motor Vehicle Tax	0.86	1.26%	0.71%	0.45%	1.26%	0.64%	0.17%
		MT	OR	CA	MT	PA	DC
Total State & Local Taxes	10.59%	14.57%	10.71%	9.23%	14.66%	10.84%	8.52%
		WY	AZ	CO	NY	PA	SD

\*Includes motor fuels.



Idaho's Fiscal Year 2005 Total Per Capita Taxes (\$)							
		11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	\$ 807	\$1,751	\$ 962	\$ 448	\$2,206	\$1,044	\$ 394
		WY	NV	NM	NJ	OH	AL
Sales Tax	\$ 790	\$ 1,692	\$1,039	\$ 0	\$ 1,692	\$ 827	\$ 0
		WA	CA	MT OR	WA	OK	DE MT NH OR
Individual Income Tax	\$ 728	\$ 1,327	\$ 728	\$ 0	\$ 1,972	\$ 768	\$ 0
		OR	ID	NV WA WY	DC	IN	FL NV SD TX WA WY AK
Corporate Income Tax	\$ 98	\$ 240	\$ 98	\$ 0	\$ 888	\$ 111	\$ 0
		CA	ID	NV WA WY	AK	VT	NV TX WA WY
*Motor Vehicle Tax	\$ 237	\$ 357	\$ 209	\$ 147	\$ 357	\$ 203	\$ 72
		MT	WA	AZ	MT	AR	NY
Total State & Local Taxes	\$2,926	\$ 5,251	\$ 3,151	\$ 2,912	\$ 7,383	\$ 3,405	\$ 2,569
		WY	NM	MT	DC	IN	AL

\*Includes motor fuels.

# APPENDIX

# CHART I: FY 2005 PROPERTY TAX BURDEN - BASED ON TOTAL PERSONAL INCOME

6/12/07

State	Personal Income FY 2005 \$ Million	State & Local FY-05 Property Tax Revenue \$ Million	Tax Capacity Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	9,982,781	335,678.0			3.36%		
Alabama	130,818	1,792.3	4,398.9	2,606.5	1.37%	40.7%	51
Alaska	22,936	892.3	771.2	(121.1)	3.89%	115.7%	14
Arizona	171,143	5,126.1	5,754.8	628.7	3.00%	89.1%	29
Arkansas	72,667	1,172.3	2,443.5	1,271.2	1.61%	48.0%	49
California	1,301,152	34,058.3	43,752.2	9,693.9	2.62%	77.8%	39
Colorado	169,876	4,940.4	5,712.2	771.8	2.91%	86.5%	33
Connecticut	162,596	7,155.6	5,467.4	(1,688.2)	4.40%	130.9%	8
Delaware	30,202	485.8	1,015.6	529.7	1.61%	47.8%	50
Dist. of Col.	29,994	1,135.5	1,008.6	(127.0)	3.79%	112.6%	15
Florida	584,217	20,389.1	19,644.7	(744.5)	3.49%	103.8%	21
Georgia	273,349	8,214.5	9,191.5	977.0	3.01%	89.4%	28
Hawaii	42,652	818.2	1,434.2	616.0	1.92%	57.1%	46
<b>Idaho</b>	<b>39,480</b>	<b>1,153.8</b>	<b>1,327.5</b>	<b>173.7</b>	<b>2.92%</b>	<b>86.9%</b>	<b>32</b>
Illinois	452,141	18,690.1	15,203.6	(3,486.6)	4.13%	122.9%	11
Indiana	191,417	7,639.0	6,436.5	(1,202.5)	3.99%	118.7%	12
Iowa	92,711	3,302.3	3,117.5	(184.8)	3.56%	105.9%	19
Kansas	88,110	3,090.4	2,962.8	(127.7)	3.51%	104.3%	20
Kentucky	114,880	2,246.9	3,862.9	1,616.0	1.96%	58.2%	45
Louisiana	124,157	2,429.4	4,174.9	1,745.5	1.96%	58.2%	44
Maine	40,022	2,152.0	1,345.8	(806.2)	5.38%	159.9%	2
Maryland	227,528	5,594.4	7,650.8	2,056.4	2.46%	73.1%	41
Massachusetts	273,644	10,341.1	9,201.5	(1,139.6)	3.78%	112.4%	16
Michigan	325,985	12,918.9	10,961.5	(1,957.4)	3.96%	117.9%	13
Minnesota	188,232	5,250.9	6,329.4	1,078.6	2.79%	83.0%	34
Mississippi	71,241	1,967.4	2,395.5	428.1	2.76%	82.1%	36
Missouri	177,150	4,695.5	5,956.8	1,261.3	2.65%	78.8%	38
Montana	26,456	997.4	889.6	(107.8)	3.77%	112.1%	17
Nebraska	56,969	2,101.8	1,915.6	(186.2)	3.69%	109.7%	18
Nevada	83,252	2,320.8	2,799.4	478.6	2.79%	82.9%	35
New Hampshire	48,426	2,650.3	1,628.4	(1,022.0)	5.47%	162.8%	1
New Jersey	372,795	19,196.6	12,535.5	(6,661.1)	5.15%	153.1%	4
New Mexico	52,261	863.1	1,757.3	894.2	1.65%	49.1%	48
New York	758,121	34,150.0	25,492.3	(8,657.6)	4.50%	134.0%	7
North Carolina	261,528	6,449.6	8,794.1	2,344.4	2.47%	73.3%	40
North Dakota	19,175	619.9	644.8	24.9	3.23%	96.1%	23
Ohio	359,549	11,974.0	12,090.1	116.1	3.33%	99.0%	22
Oklahoma	103,176	1,718.6	3,469.4	1,750.7	1.67%	49.5%	47
Oregon	114,263	3,563.0	3,842.2	279.2	3.12%	92.7%	26
Pennsylvania	424,320	13,390.5	14,268.0	877.5	3.16%	93.8%	25
Rhode Island	37,335	1,819.4	1,255.4	(564.0)	4.87%	144.9%	5
South Carolina	116,993	3,738.8	3,934.0	195.1	3.20%	95.0%	24
South Dakota	24,684	730.1	830.0	99.9	2.96%	88.0%	31
Tennessee	179,345	3,894.4	6,030.6	2,136.2	2.17%	64.6%	42
Texas	716,147	30,275.7	24,080.9	(6,194.8)	4.23%	125.7%	10
Utah	65,606	1,792.5	2,206.1	413.6	2.73%	81.3%	37
Vermont	19,978	1,056.4	671.8	(384.6)	5.29%	157.2%	3
Virginia	275,706	8,390.0	9,270.8	880.8	3.04%	90.5%	27
Washington	222,437	6,637.3	7,479.6	842.3	2.98%	88.7%	30
West Virginia	46,925	1,008.4	1,577.9	569.5	2.15%	63.9%	43
Wisconsin	180,706	7,796.0	6,076.4	(1,719.7)	4.31%	128.3%	9
Wyoming	18,333	890.7	616.4	(274.3)	4.86%	144.5%	6

# CHART II: FY 2005 SALES TAX BURDEN - BASED ON TOTAL PERSONAL INCOME

06/12/07

State	Personal Income FY 2005 \$ Million	State & Local FY-05 Sales Tax Revenue \$ Million	Tax Capacity: Potential Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave. Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	9,982,781	262,955.0			2.63%		
Alabama	130,818	3,533.3	3,445.9	(87.4)	2.70%	102.5%	24
Alaska	22,936	157.4	604.1	446.8	0.69%	26.0%	47
Arizona	171,143	7,026.3	4,508.0	(2,518.2)	4.11%	155.9%	7
Arkansas	72,667	3,327.7	1,914.1	(1,413.6)	4.58%	173.9%	3
California	1,301,152	37,574.7	34,273.5	(3,301.3)	2.89%	109.6%	15
Colorado	169,876	4,391.0	4,474.7	83.7	2.58%	98.1%	28
Connecticut	162,596	3,267.7	4,282.9	1,015.2	2.01%	76.3%	39
Delaware	30,202	0.0	795.6	795.6	0.00%	0.0%	48
Dist. of Col.	29,994	846.9	790.1	(56.8)	2.82%	107.2%	20
Florida	584,217	20,078.8	15,388.8	(4,690.0)	3.44%	130.5%	11
Georgia	273,349	7,663.6	7,200.2	(463.4)	2.80%	106.4%	21
Hawaii	42,652	2,136.6	1,123.5	(1,013.1)	5.01%	190.2%	1
<b>Idaho</b>	<b>39,480</b>	<b>1,128.5</b>	<b>1,039.9</b>	<b>(88.5)</b>	<b>2.86%</b>	<b>108.5%</b>	<b>17</b>
Illinois	452,141	8,361.4	11,909.8	3,548.4	1.85%	70.2%	41
Indiana	191,417	5,001.0	5,042.1	41.0	2.61%	99.2%	26
Iowa	92,711	2,159.7	2,442.1	282.4	2.33%	88.4%	35
Kansas	88,110	2,519.8	2,320.9	(198.9)	2.86%	108.6%	16
Kentucky	114,880	2,605.2	3,026.0	420.9	2.27%	86.1%	37
Louisiana	124,157	5,677.7	3,270.4	(2,407.3)	4.57%	173.6%	4
Maine	40,022	934.8	1,054.2	119.4	2.34%	88.7%	33
Maryland	227,528	2,890.0	5,993.3	3,103.3	1.27%	48.2%	46
Massachusetts	273,644	3,890.9	7,208.0	3,317.1	1.42%	54.0%	45
Michigan	325,985	8,074.1	8,586.7	512.6	2.48%	94.0%	30
Minnesota	188,232	4,269.5	4,958.2	688.7	2.27%	86.1%	36
Mississippi	71,241	2,589.0	1,876.6	(712.4)	3.63%	138.0%	10
Missouri	177,150	4,859.5	4,666.3	(193.2)	2.74%	104.1%	23
Montana	26,456	0.0	696.9	696.9	0.00%	0.0%	49
Nebraska	56,969	1,768.2	1,500.6	(267.6)	3.10%	117.8%	14
Nevada	83,252	3,062.0	2,192.9	(869.1)	3.68%	139.6%	9
New Hampshire	48,426	0.0	1,275.6	1,275.6	0.00%	0.0%	50
New Jersey	372,795	6,552.2	9,819.7	3,267.5	1.76%	66.7%	42
New Mexico	52,261	2,155.3	1,376.6	(778.7)	4.12%	156.6%	6
New York	758,121	21,100.8	19,969.5	(1,131.3)	2.78%	105.7%	22
North Carolina	261,528	6,242.1	6,888.9	646.7	2.39%	90.6%	31
North Dakota	19,175	478.9	505.1	26.2	2.50%	94.8%	29
Ohio	359,549	9,649.7	9,470.8	(178.9)	2.68%	101.9%	25
Oklahoma	103,176	2,929.6	2,717.8	(211.8)	2.84%	107.8%	18
Oregon	114,263	0.0	3,009.8	3,009.8	0.00%	0.0%	51
Pennsylvania	424,320	8,257.9	11,176.9	2,919.1	1.95%	73.9%	40
Rhode Island	37,335	844.1	983.4	139.4	2.26%	85.8%	38
South Carolina	116,993	3,030.9	3,081.7	50.8	2.59%	98.4%	27
South Dakota	24,684	833.6	650.2	(183.4)	3.38%	128.2%	12
Tennessee	179,345	7,569.5	4,724.1	(2,845.4)	4.22%	160.2%	5
Texas	716,147	20,248.2	18,863.9	(1,384.3)	2.83%	107.3%	19
Utah	65,606	2,181.8	1,728.1	(453.7)	3.33%	126.3%	13
Vermont	19,978	315.2	526.2	211.0	1.58%	59.9%	43
Virginia	275,706	4,046.9	7,262.3	3,215.4	1.47%	55.7%	44
Washington	222,437	10,645.4	5,859.2	(4,786.2)	4.79%	181.7%	2
West Virginia	46,925	1,095.3	1,236.0	140.7	2.33%	88.6%	34
Wisconsin	180,706	4,299.9	4,759.9	460.0	2.38%	90.3%	32
Wyoming	18,333	682.3	482.9	(199.4)	3.72%	141.3%	8

**CHART III: FY 2005 INDIVIDUAL INCOME TAX BURDEN  
BASED ON TOTAL PERSONAL INCOME**

06/12/07  State	Personal Income FY 2005 \$ Million	State & Local FY-05 Individual Inc. Tax Revenue \$ Million	Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	9,982,781	240,930.2			2.41%		
Alabama	130,818	2,644.7	3,157.2	512.5	2.02%	83.8%	36
Alaska	22,936	0.0	553.5	553.5	0.00%	0.0%	51
Arizona	171,143	2,848.5	4,130.5	1,282.0	1.66%	69.0%	40
Arkansas	72,667	1,875.1	1,753.8	(121.3)	2.58%	106.9%	23
California	1,301,152	42,992.0	31,402.8	(11,589.3)	3.30%	136.9%	8
Colorado	169,876	3,770.7	4,099.9	329.1	2.22%	92.0%	33
Connecticut	162,596	5,033.4	3,924.2	(1,109.3)	3.10%	128.3%	13
Delaware	30,202	932.3	728.9	(203.3)	3.09%	127.9%	14
Dist. of Col.	29,994	1,147.9	723.9	(424.1)	3.83%	158.6%	4
Florida	584,217	0.0	14,099.8	14,099.8	0.00%	0.0%	50
Georgia	273,349	7,326.2	6,597.1	(729.1)	2.68%	111.1%	20
Hawaii	42,652	1,381.5	1,029.4	(352.1)	3.24%	134.2%	11
<b>Idaho</b>	<b>39,480</b>	<b>1,040.5</b>	<b>952.8</b>	<b>(87.7)</b>	<b>2.64%</b>	<b>109.2%</b>	<b>22</b>
Illinois	452,141	7,936.9	10,912.2	2,975.3	1.76%	72.7%	39
Indiana	191,417	4,811.6	4,619.8	(191.8)	2.51%	104.2%	24
Iowa	92,711	2,312.9	2,237.5	(75.4)	2.49%	103.4%	27
Kansas	88,110	2,050.6	2,126.5	75.9	2.33%	96.4%	31
Kentucky	114,880	3,792.2	2,772.6	(1,019.7)	3.30%	136.8%	9
Louisiana	124,157	2,392.7	2,996.5	603.8	1.93%	79.9%	38
Maine	40,022	1,299.3	965.9	(333.3)	3.25%	134.5%	10
Maryland	227,528	9,153.4	5,491.3	(3,662.1)	4.02%	166.7%	3
Massachusetts	273,644	9,690.3	6,604.3	(3,086.0)	3.54%	146.7%	6
Michigan	325,985	6,565.2	7,867.5	1,302.3	2.01%	83.4%	37
Minnesota	188,232	6,341.2	4,542.9	(1,798.3)	3.37%	139.6%	7
Mississippi	71,241	1,174.1	1,719.4	545.3	1.65%	68.3%	41
Missouri	177,150	4,318.5	4,275.4	(43.1)	2.44%	101.0%	29
Montana	26,456	713.4	638.5	(74.9)	2.70%	111.7%	19
Nebraska	56,969	1,393.9	1,374.9	(19.0)	2.45%	101.4%	28
Nevada	83,252	0.0	2,009.3	2,009.3	0.00%	0.0%	49
New Hampshire	48,426	67.7	1,168.7	1,101.1	0.14%	5.8%	43
New Jersey	372,795	8,224.3	8,997.2	773.0	2.21%	91.4%	34
New Mexico	52,261	1,086.0	1,261.3	175.3	2.08%	86.1%	35
New York	758,121	34,843.7	18,296.9	(16,546.8)	4.60%	190.4%	1
North Carolina	261,528	8,427.6	6,311.9	(2,115.7)	3.22%	133.5%	12
North Dakota	19,175	242.0	462.8	220.8	1.26%	52.3%	42
Ohio	359,549	13,079.2	8,677.6	(4,401.6)	3.64%	150.7%	5
Oklahoma	103,176	2,468.6	2,490.1	21.5	2.39%	99.1%	30
Oregon	114,263	4,829.2	2,757.7	(2,071.5)	4.23%	175.1%	2
Pennsylvania	424,320	11,461.7	10,240.8	(1,220.9)	2.70%	111.9%	18
Rhode Island	37,335	998.0	901.1	(97.0)	2.67%	110.8%	21
South Carolina	116,993	2,691.5	2,823.6	132.1	2.30%	95.3%	32
South Dakota	24,684	0.0	595.7	595.7	0.00%	0.0%	48
Tennessee	179,345	155.3	4,328.4	4,173.1	0.09%	3.6%	44
Texas	716,147	0.0	17,283.9	17,283.9	0.00%	0.0%	47
Utah	65,606	1,926.7	1,583.4	(343.3)	2.94%	121.7%	17
Vermont	19,978	500.5	482.2	(18.3)	2.51%	103.8%	25
Virginia	275,706	8,352.4	6,654.1	(1,698.3)	3.03%	125.5%	15
Washington	222,437	0.0	5,368.4	5,368.4	0.00%	0.0%	46
West Virginia	46,925	1,172.0	1,132.5	(39.5)	2.50%	103.5%	26
Wisconsin	180,706	5,465.1	4,361.3	(1,103.8)	3.02%	125.3%	16
Wyoming	18,333	0.0	442.4	442.4	0.00%	0.0%	45

**CHART IV: FY 2005 CORPORATE INCOME TAX BURDEN  
BASED ON TOTAL PERSONAL INCOME**

<b>06/12/07  State</b>	<b>Personal Income FY 2005 \$ Million</b>	<b>State &amp; Local FY-05 Corporate Inc. Tax Revenue \$ Million</b>	<b>Tax Capacity: Potential Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)</b>	<b>Underutil Potential: (Overutil.) \$ Million (C4-C3)</b>	<b>Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)</b>	<b>Tax Effort: % of Tax Capacity Utilized (C3/C4)</b>	<b>Rank:  Based on Tax Effort</b>
United States	9,982,781	43,138.0			0.43%		
Alabama	130,818	397.3	565.3	168.0	0.30%	70.3%	34
Alaska	22,936	588.7	99.1	(489.6)	2.57%	594.0%	1
Arizona	171,143	701.9	739.5	37.7	0.41%	94.9%	19
Arkansas	72,667	277.3	314.0	36.7	0.38%	88.3%	23
California	1,301,152	8,670.1	5,622.6	(3,047.5)	0.67%	154.2%	6
Colorado	169,876	315.8	734.1	418.2	0.19%	43.0%	45
Connecticut	162,596	575.0	702.6	127.6	0.35%	81.8%	28
Delaware	30,202	248.9	130.5	(118.4)	0.82%	190.7%	5
Dist. of Col.	29,994	199.3	129.6	(69.7)	0.66%	153.8%	7
Florida	584,217	1,785.6	2,524.5	738.9	0.31%	70.7%	33
Georgia	273,349	712.3	1,181.2	468.9	0.26%	60.3%	40
Hawaii	42,652	124.1	184.3	60.2	0.29%	67.3%	36
<b>Idaho</b>	<b>39,480</b>	<b>140.6</b>	<b>170.6</b>	<b>30.0</b>	<b>0.36%</b>	<b>82.4%</b>	<b>26</b>
Illinois	452,141	2,183.1	1,953.8	(229.3)	0.48%	111.7%	13
Indiana	191,417	824.8	827.2	2.4	0.43%	99.7%	17
Iowa	92,711	186.5	400.6	214.2	0.20%	46.5%	43
Kansas	88,110	248.1	380.7	132.6	0.28%	65.2%	39
Kentucky	114,880	478.5	496.4	17.9	0.42%	96.4%	18
Louisiana	124,157	352.1	536.5	184.4	0.28%	65.6%	38
Maine	40,022	135.9	172.9	37.1	0.34%	78.6%	31
Maryland	227,528	807.1	983.2	176.1	0.35%	82.1%	27
Massachusetts	273,644	1,332.8	1,182.5	(150.3)	0.49%	112.7%	11
Michigan	325,985	1,907.2	1,408.7	(498.5)	0.59%	135.4%	9
Minnesota	188,232	934.0	813.4	(120.6)	0.50%	114.8%	10
Mississippi	71,241	283.2	307.9	24.6	0.40%	92.0%	21
Missouri	177,150	237.5	765.5	528.0	0.13%	31.0%	47
Montana	26,456	98.2	114.3	16.1	0.37%	85.9%	25
Nebraska	56,969	198.4	246.2	47.8	0.35%	80.6%	29
Nevada	83,252	0.0	359.8	359.8	0.00%	0.0%	51
New Hampshire	48,426	476.5	209.3	(267.2)	0.98%	227.7%	3
New Jersey	372,795	2,224.6	1,610.9	(613.7)	0.60%	138.1%	8
New Mexico	52,261	242.5	225.8	(16.6)	0.46%	107.4%	14
New York	758,121	6,994.1	3,276.0	(3,718.1)	0.92%	213.5%	4
North Carolina	261,528	1,272.0	1,130.1	(141.9)	0.49%	112.6%	12
North Dakota	19,175	75.8	82.9	7.0	0.40%	91.5%	22
Ohio	359,549	1,345.9	1,553.7	207.8	0.37%	86.6%	24
Oklahoma	103,176	168.9	445.8	277.0	0.16%	37.9%	46
Oregon	114,263	365.3	493.8	128.4	0.32%	74.0%	32
Pennsylvania	424,320	1,703.3	1,833.6	130.3	0.40%	92.9%	20
Rhode Island	37,335	113.3	161.3	48.0	0.30%	70.2%	35
South Carolina	116,993	246.9	505.6	258.6	0.21%	48.8%	42
South Dakota	24,684	49.1	106.7	57.5	0.20%	46.1%	44
Tennessee	179,345	805.6	775.0	(30.6)	0.45%	103.9%	15
Texas	716,147	0.0	3,094.6	3,094.6	0.00%	0.0%	49
Utah	65,606	188.8	283.5	94.7	0.29%	66.6%	37
Vermont	19,978	69.0	86.3	17.4	0.35%	79.9%	30
Virginia	275,706	606.0	1,191.4	585.4	0.22%	50.9%	41
Washington	222,437	0.0	961.2	961.2	0.00%	0.0%	48
West Virginia	46,925	463.2	202.8	(260.5)	0.99%	228.5%	2
Wisconsin	180,706	782.7	780.9	(1.9)	0.43%	100.2%	16
Wyoming	18,333	0.0	79.2	79.2	0.00%	0.0%	50

**CHART V: FY 2005 COMBINED CORPORATE & INDIVIDUAL INCOME TAX BURDEN  
BASED ON TOTAL PERSONAL INCOME**

<b>06/12/07 State</b>	<b>Personal Income FY 2005 \$ Million</b>	<b>State &amp; Local FY-05 Combined IIT &amp; CIT Tax Revenue \$ Million</b>	<b>Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)</b>	<b>Underutil. Potential: (Overutil.) \$ Million (C4-C3)</b>	<b>Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)</b>	<b>Tax Effort: % of Tax Capacity Utilized (C3/C4)</b>	<b>Rank: Based on Tax Effort</b>
United States	9,982,781	284,068.1			2.85%		
Alabama	130,818	3,042.0	3,722.5	680.5	2.33%	81.7%	38
Alaska	22,936	588.7	652.7	64.0	2.57%	90.2%	33
Arizona	171,143	3,550.3	4,870.0	1,319.7	2.07%	72.9%	41
Arkansas	72,667	2,152.4	2,067.8	(84.6)	2.96%	104.1%	23
California	1,301,152	51,662.1	37,025.3	(14,636.7)	3.97%	139.5%	7
Colorado	169,876	4,086.6	4,834.0	747.4	2.41%	84.5%	37
Connecticut	162,596	5,608.4	4,626.8	(981.6)	3.45%	121.2%	16
Delaware	30,202	1,181.1	859.4	(321.7)	3.91%	137.4%	8
Dist. of Col.	29,994	1,347.3	853.5	(493.8)	4.49%	157.9%	3
Florida	584,217	1,785.6	16,624.4	14,838.7	0.31%	10.7%	46
Georgia	273,349	8,038.5	7,778.4	(260.2)	2.94%	103.3%	25
Hawaii	42,652	1,505.6	1,213.7	(291.9)	3.53%	124.1%	13
<b>Idaho</b>	<b>39,480</b>	<b>1,181.1</b>	<b>1,123.4</b>	<b>(57.7)</b>	<b>2.99%</b>	<b>105.1%</b>	<b>21</b>
Illinois	452,141	10,120.0	12,866.0	2,746.0	2.24%	78.7%	39
Indiana	191,417	5,636.4	5,446.9	(189.5)	2.94%	103.5%	24
Iowa	92,711	2,499.4	2,638.2	138.8	2.70%	94.7%	29
Kansas	88,110	2,298.7	2,507.2	208.5	2.61%	91.7%	30
Kentucky	114,880	4,270.7	3,269.0	(1,001.7)	3.72%	130.6%	10
Louisiana	124,157	2,744.9	3,533.0	788.1	2.21%	77.7%	40
Maine	40,022	1,435.1	1,138.9	(296.2)	3.59%	126.0%	12
Maryland	227,528	9,960.5	6,474.5	(3,486.0)	4.38%	153.8%	4
Massachusetts	273,644	11,023.1	7,786.8	(3,236.3)	4.03%	141.6%	5
Michigan	325,985	8,472.4	9,276.2	803.8	2.60%	91.3%	31
Minnesota	188,232	7,275.1	5,356.3	(1,918.9)	3.86%	135.8%	9
Mississippi	71,241	1,457.3	2,027.2	569.9	2.05%	71.9%	42
Missouri	177,150	4,556.0	5,040.9	485.0	2.57%	90.4%	32
Montana	26,456	811.6	752.8	(58.8)	3.07%	107.8%	20
Nebraska	56,969	1,592.3	1,621.1	28.8	2.80%	98.2%	28
Nevada	83,252	0.0	2,369.0	2,369.0	0.00%	0.0%	51
New Hampshire	48,426	544.2	1,378.0	833.8	1.12%	39.5%	44
New Jersey	372,795	10,448.9	10,608.2	159.3	2.80%	98.5%	27
New Mexico	52,261	1,328.5	1,487.1	158.6	2.54%	89.3%	35
New York	758,121	41,837.8	21,572.9	(20,264.9)	5.52%	193.9%	1
North Carolina	261,528	9,699.5	7,442.0	(2,257.5)	3.71%	130.3%	11
North Dakota	19,175	317.8	545.6	227.8	1.66%	58.3%	43
Ohio	359,549	14,425.1	10,231.3	(4,193.8)	4.01%	141.0%	6
Oklahoma	103,176	2,637.5	2,936.0	298.5	2.56%	89.8%	34
Oregon	114,263	5,194.5	3,251.4	(1,943.1)	4.55%	159.8%	2
Pennsylvania	424,320	13,164.9	12,074.4	(1,090.6)	3.10%	109.0%	19
Rhode Island	37,335	1,111.4	1,062.4	(49.0)	2.98%	104.6%	22
South Carolina	116,993	2,938.4	3,329.1	390.7	2.51%	88.3%	36
South Dakota	24,684	49.1	702.4	653.3	0.20%	7.0%	47
Tennessee	179,345	960.9	5,103.4	4,142.5	0.54%	18.8%	45
Texas	716,147	0.0	20,378.5	20,378.5	0.00%	0.0%	49
Utah	65,606	2,115.5	1,866.9	(248.7)	3.22%	113.3%	18
Vermont	19,978	569.4	568.5	(0.9)	2.85%	100.2%	26
Virginia	275,706	8,958.3	7,845.4	(1,112.9)	3.25%	114.2%	17
Washington	222,437	0.0	6,329.6	6,329.6	0.00%	0.0%	48
West Virginia	46,925	1,635.2	1,335.3	(300.0)	3.48%	122.5%	14
Wisconsin	180,706	6,247.8	5,142.1	(1,105.7)	3.46%	121.5%	15
Wyoming	18,333	0.0	521.7	521.7	0.00%	0.0%	50



**CHART VI: FY 2005, MOTOR FUELS & LICENSE TAX BURDEN  
BASED ON TOTAL PERSONAL INCOME**

<b>06/12/07 State</b>	<b>Personal Income FY 2005 \$ Million</b>	<b>State &amp; Local FY-05 Motor Vehicle Tax Revenue \$ Million</b>	<b>Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)</b>	<b>Underutil. Potential: (Overutil.) \$ Million (C4-C3)</b>	<b>Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)</b>	<b>Tax Effort: % of Tax Capacity Utilized (C3/C4)</b>	<b>Rank: Based on Tax Effort</b>
United States	9,982,781	55,424.0			0.56%		
Alabama	130,818	835.2	726.3	(108.9)	0.64%	115.0%	27
Alaska	22,936	107.3	127.3	20.1	0.47%	84.2%	43
Arizona	171,143	876.5	950.2	73.7	0.51%	92.2%	38
Arkansas	72,667	562.1	403.4	(158.7)	0.77%	139.3%	11
California	1,301,152	5,866.0	7,223.9	1,357.9	0.45%	81.2%	45
Colorado	169,876	826.5	943.1	116.7	0.49%	87.6%	42
Connecticut	162,596	682.7	902.7	220.1	0.42%	75.6%	47
Delaware	30,202	148.8	167.7	18.9	0.49%	88.7%	41
Dist. of Col.	29,994	50.0	166.5	116.5	0.17%	30.0%	51
Florida	584,217	3,976.2	3,243.5	(732.7)	0.68%	122.6%	25
Georgia	273,349	1,212.0	1,517.6	305.6	0.44%	79.9%	46
Hawaii	42,652	348.2	236.8	(111.4)	0.82%	147.0%	8
<b>Idaho</b>	<b>39,480</b>	<b>338.9</b>	<b>219.2</b>	<b>(119.7)</b>	<b>0.86%</b>	<b>154.6%</b>	<b>6</b>
Illinois	452,141	3,154.1	2,510.3	(643.9)	0.70%	125.6%	21
Indiana	191,417	1,018.5	1,062.7	44.2	0.53%	95.8%	37
Iowa	92,711	836.6	514.7	(321.9)	0.90%	162.5%	3
Kansas	88,110	607.4	489.2	(118.2)	0.69%	124.2%	22
Kentucky	114,880	694.9	637.8	(57.1)	0.60%	109.0%	31
Louisiana	124,157	718.1	689.3	(28.8)	0.58%	104.2%	33
Maine	40,022	327.4	222.2	(105.2)	0.82%	147.3%	7
Maryland	227,528	1,231.7	1,263.2	31.5	0.54%	97.5%	36
Massachusetts	273,644	1,002.5	1,519.3	516.8	0.37%	66.0%	48
Michigan	325,985	1,981.2	1,809.9	(171.3)	0.61%	109.5%	30
Minnesota	188,232	1,175.9	1,045.1	(130.8)	0.62%	112.5%	29
Mississippi	71,241	552.9	395.5	(157.3)	0.78%	139.8%	10
Missouri	177,150	1,022.1	983.5	(38.5)	0.58%	103.9%	34
Montana	26,456	333.7	146.9	(186.8)	1.26%	227.2%	1
Nebraska	56,969	420.6	316.3	(104.3)	0.74%	133.0%	14
Nevada	83,252	605.1	462.2	(142.9)	0.73%	130.9%	16
New Hampshire	48,426	219.7	268.9	49.2	0.45%	81.7%	44
New Jersey	372,795	948.0	2,069.7	1,121.7	0.25%	45.8%	49
New Mexico	52,261	383.2	290.1	(93.1)	0.73%	132.1%	15
New York	758,121	1,388.4	4,209.1	2,820.6	0.18%	33.0%	50
North Carolina	261,528	1,831.0	1,452.0	(379.0)	0.70%	126.1%	19
North Dakota	19,175	172.7	106.5	(66.2)	0.90%	162.2%	4
Ohio	359,549	2,512.2	1,996.2	(516.0)	0.70%	125.8%	20
Oklahoma	103,176	973.6	572.8	(400.8)	0.94%	170.0%	2
Oregon	114,263	808.4	634.4	(174.0)	0.71%	127.4%	18
Pennsylvania	424,320	2,731.7	2,355.8	(375.9)	0.64%	116.0%	26
Rhode Island	37,335	186.5	207.3	20.8	0.50%	90.0%	40
South Carolina	116,993	645.0	649.5	4.5	0.55%	99.3%	35
South Dakota	24,684	195.4	137.0	(58.4)	0.79%	142.6%	9
Tennessee	179,345	1,231.0	995.7	(235.3)	0.69%	123.6%	23
Texas	716,147	4,527.0	3,976.0	(551.0)	0.63%	113.9%	28
Utah	65,606	447.9	364.2	(83.7)	0.68%	123.0%	24
Vermont	19,978	147.8	110.9	(36.9)	0.74%	133.2%	13
Virginia	275,706	1,410.3	1,530.7	120.4	0.51%	92.1%	39
Washington	222,437	1,317.2	1,235.0	(82.2)	0.59%	106.7%	32
West Virginia	46,925	409.2	260.5	(148.7)	0.87%	157.1%	5
Wisconsin	180,706	1,286.4	1,003.3	(283.2)	0.71%	128.2%	17
Wyoming	18,333	138.4	101.8	(36.7)	0.76%	136.0%	12



**CHART VII: FY 2005 OVERALL TAX BURDEN  
BASED ON TOTAL PERSONAL INCOME**

<b>06/12/07  State</b>	<b>Personal Income FY 2005 \$ Million</b>	<b>State &amp; Local FY-05 Total Tax Revenue \$ Million</b>	<b>Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)</b>	<b>Underutil. Potential: (Overutil.) \$ Million (C4-C3)</b>	<b>Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)</b>	<b>Tax Effort: % of Tax Capacity Utilized (C3/C4)</b>	<b>Rank: Based on Tax Effort</b>
United States	9,982,781	1,096,384.7			10.98%		
Alabama	130,818	11,686.7	14,367.5	2,680.8	8.93%	81.3%	48
Alaska	22,936	2,947.0	2,519.0	(428.1)	12.85%	117.0%	7
Arizona	171,143	18,331.1	18,796.2	465.1	10.71%	97.5%	28
Arkansas	72,667	8,053.9	7,980.9	(73.1)	11.08%	100.9%	21
California	1,301,152	146,616.9	142,902.4	(3,714.5)	11.27%	102.6%	17
Colorado	169,876	15,680.8	18,657.1	2,976.3	9.23%	84.0%	47
Connecticut	162,596	18,896.8	17,857.5	(1,039.3)	11.62%	105.8%	11
Delaware	30,202	3,277.4	3,317.0	39.7	10.85%	98.8%	25
Dist. of Col.	29,994	4,297.2	3,294.1	(1,003.1)	14.33%	130.5%	3
Florida	584,217	59,863.9	64,163.1	4,299.2	10.25%	93.3%	39
Georgia	273,349	27,486.1	30,021.2	2,535.1	10.06%	91.6%	41
Hawaii	42,652	5,523.7	4,684.3	(839.4)	12.95%	117.9%	5
<b>Idaho</b>	<b>39,480</b>	<b>4,182.5</b>	<b>4,336.0</b>	<b>153.4</b>	<b>10.59%</b>	<b>96.5%</b>	<b>31</b>
Illinois	452,141	49,138.5	49,657.5	519.0	10.87%	99.0%	23
Indiana	191,417	21,337.1	21,022.9	(314.2)	11.15%	101.5%	18
Iowa	92,711	9,704.9	10,182.2	477.3	10.47%	95.3%	35
Kansas	88,110	9,385.5	9,676.9	291.4	10.65%	97.0%	30
Kentucky	114,880	12,261.8	12,617.0	355.2	10.67%	97.2%	29
Louisiana	124,157	14,302.0	13,635.9	(666.1)	11.52%	104.9%	15
Maine	40,022	5,219.7	4,395.5	(824.2)	13.04%	118.7%	4
Maryland	227,528	23,899.1	24,988.8	1,089.8	10.50%	95.6%	34
Massachusetts	273,644	28,757.0	30,053.7	1,296.7	10.51%	95.7%	33
Michigan	325,985	35,295.2	35,802.1	507.0	10.83%	98.6%	27
Minnesota	188,232	20,956.6	20,673.0	(283.6)	11.13%	101.4%	19
Mississippi	71,241	7,490.7	7,824.3	333.6	10.51%	95.7%	32
Missouri	177,150	17,374.3	19,455.9	2,081.6	9.81%	89.3%	43
Montana	26,456	2,722.7	2,905.6	182.9	10.29%	93.7%	38
Nebraska	56,969	6,586.2	6,256.7	(329.5)	11.56%	105.3%	14
Nevada	83,252	9,043.6	9,143.4	99.8	10.86%	98.9%	24
New Hampshire	48,426	4,319.8	5,318.5	998.8	8.92%	81.2%	49
New Jersey	372,795	42,557.4	40,943.2	(1,614.2)	11.42%	103.9%	16
New Mexico	52,261	6,069.3	5,739.7	(329.7)	11.61%	105.7%	12
New York	758,121	111,107.6	83,262.6	(27,845.0)	14.66%	133.4%	1
North Carolina	261,528	27,307.1	28,723.0	1,415.9	10.44%	95.1%	36
North Dakota	19,175	2,121.4	2,105.9	(15.4)	11.06%	100.7%	22
Ohio	359,549	41,714.8	39,488.4	(2,226.3)	11.60%	105.6%	13
Oklahoma	103,176	10,073.1	11,331.6	1,258.5	9.76%	88.9%	44
Oregon	114,263	11,107.0	12,549.2	1,442.2	9.72%	88.5%	45
Pennsylvania	424,320	46,019.3	46,602.0	582.7	10.85%	98.7%	26
Rhode Island	37,335	4,499.6	4,100.4	(399.2)	12.05%	109.7%	8
South Carolina	116,993	11,800.6	12,849.0	1,048.4	10.09%	91.8%	40
South Dakota	24,684	2,103.8	2,711.0	607.1	8.52%	77.6%	51
Tennessee	179,345	15,993.1	19,697.0	3,703.8	8.92%	81.2%	50
Texas	716,147	69,133.9	78,652.6	9,518.8	9.65%	87.9%	46
Utah	65,606	7,304.0	7,205.4	(98.6)	11.13%	101.4%	20
Vermont	19,978	2,574.8	2,194.1	(380.6)	12.89%	117.3%	6
Virginia	275,706	27,659.2	30,280.2	2,621.0	10.03%	91.3%	42
Washington	222,437	22,974.0	24,429.7	1,455.7	10.33%	94.0%	37
West Virginia	46,925	5,550.7	5,153.6	(397.1)	11.83%	107.7%	10
Wisconsin	180,706	21,403.5	19,846.5	(1,557.0)	11.84%	107.8%	9
Wyoming	18,333	2,671.9	2,013.4	(658.4)	14.57%	132.7%	2

# CHART VIII: FY 2005 PER CAPITA PROPERTY TAX BURDEN

06/12/07 State	July 1, 2005 Population in Millions	Property Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	296.507	335,678.0			
Alabama	4.548	1,792.3	5,149.20	34.8%	51
Alaska	0.663	892.3	750.87	118.8%	13
Arizona	5.953	5,126.1	6,739.45	76.1%	36
Arkansas	2.776	1,172.3	3,142.40	37.3%	50
California	36.154	34,058.3	40,930.41	83.2%	33
Colorado	4.663	4,940.4	5,279.35	93.6%	24
Connecticut	3.501	7,155.6	3,963.17	180.6%	2
Delaware	0.842	485.8	952.94	51.0%	44
Dist. of Col.	0.582	1,135.5	658.94	172.3%	4
Florida	17.768	20,389.1	20,115.52	101.4%	18
Georgia	9.133	8,214.5	10,339.04	79.5%	34
Hawaii	1.273	818.2	1,441.49	56.8%	43
<b>Idaho</b>	<b>1.429</b>	<b>1,153.8</b>	<b>1,618.20</b>	<b>71.3%</b>	<b>38</b>
Illinois	12.765	18,690.1	14,451.85	129.3%	11
Indiana	6.266	7,639.0	7,093.81	107.7%	16
Iowa	2.966	3,302.3	3,357.29	98.4%	20
Kansas	2.748	3,090.4	3,111.23	99.3%	19
Kentucky	4.173	2,246.9	4,723.84	47.6%	47
Louisiana	4.507	2,429.4	5,102.79	47.6%	46
Maine	1.318	2,152.0	1,492.37	144.2%	9
Maryland	5.590	5,594.4	6,328.03	88.4%	28
Massachusetts	6.433	10,341.1	7,283.27	142.0%	10
Michigan	10.101	12,918.9	11,435.24	113.0%	15
Minnesota	5.127	5,250.9	5,804.02	90.5%	27
Mississippi	2.908	1,967.4	3,292.73	59.8%	41
Missouri	5.798	4,695.5	6,563.63	71.5%	37
Montana	0.935	997.4	1,058.22	94.3%	23
Nebraska	1.758	2,101.8	1,990.43	105.6%	17
Nevada	2.412	2,320.8	2,730.99	85.0%	31
New Hampshire	1.307	2,650.3	1,479.46	179.1%	3
New Jersey	8.703	19,196.6	9,852.91	194.8%	1
New Mexico	1.926	863.1	2,180.42	39.6%	49
New York	19.316	34,150.0	21,867.49	156.2%	5
North Carolina	8.672	6,449.6	9,818.16	65.7%	39
North Dakota	0.635	619.9	718.44	86.3%	30
Ohio	11.471	11,974.0	12,986.06	92.2%	26
Oklahoma	3.543	1,718.6	4,011.56	42.8%	48
Oregon	3.639	3,563.0	4,119.60	86.5%	29
Pennsylvania	12.405	13,390.5	14,044.20	95.3%	22
Rhode Island	1.074	1,819.4	1,215.41	149.7%	8
South Carolina	4.247	3,738.8	4,807.99	77.8%	35
South Dakota	0.775	730.1	877.25	83.2%	32
Tennessee	5.956	3,894.4	6,742.55	57.8%	42
Texas	22.929	30,275.7	25,957.55	116.6%	14
Utah	2.490	1,792.5	2,819.33	63.6%	40
Vermont	0.622	1,056.4	704.61	149.9%	7
Virginia	7.564	8,390.0	8,563.64	98.0%	21
Washington	6.292	6,637.3	7,123.11	93.2%	25
West Virginia	1.814	1,008.4	2,053.74	49.1%	45
Wisconsin	5.528	7,796.0	6,257.89	124.6%	12
Wyoming	0.509	890.7	576.01	154.6%	6

**CHART IX: FY 2005 PER CAPITA SALES TAX BURDEN**

<b>06/12/07 State</b>	<b>July 1, 2005 Population in Millions</b>	<b>Sales Tax Revenue \$ Million</b>	<b>Per Capita Tax Capacity (\$)</b>	<b>Tax Effort: Per Capita Tax Capacity Index</b>	<b>Rank: Based on Tax Effort</b>
United States	296.507	262,955.0			
Alabama	4.548	3,533.3	4,033.65	87.6%	32
Alaska	0.663	157.4	588.20	26.8%	47
Arizona	5.953	7,026.3	5,279.38	133.1%	9
Arkansas	2.776	3,327.7	2,461.62	135.2%	8
California	36.154	37,574.7	32,063.03	117.2%	14
Colorado	4.663	4,391.0	4,135.61	106.2%	16
Connecticut	3.501	3,267.7	3,104.57	105.3%	17
Delaware	0.842	0.0	746.49	0.0%	51
Dist. of Col.	0.582	846.9	516.19	164.1%	3
Florida	17.768	20,078.8	15,757.58	127.4%	10
Georgia	9.133	7,663.6	8,099.13	94.6%	23
Hawaii	1.273	2,136.6	1,129.20	189.2%	2
<b>Idaho</b>	<b>1.429</b>	<b>1,128.5</b>	<b>1,267.62</b>	<b>89.0%</b>	<b>29</b>
Illinois	12.765	8,361.4	11,320.92	73.9%	40
Indiana	6.266	5,001.0	5,556.97	90.0%	28
Iowa	2.966	2,159.7	2,629.95	82.1%	35
Kansas	2.748	2,519.8	2,437.20	103.4%	18
Kentucky	4.173	2,605.2	3,700.45	70.4%	41
Louisiana	4.507	5,677.7	3,997.29	142.0%	7
Maine	1.318	934.8	1,169.05	80.0%	38
Maryland	5.590	2,890.0	4,957.09	58.3%	45
Massachusetts	6.433	3,890.9	5,705.38	68.2%	42
Michigan	10.101	8,074.1	8,957.85	90.1%	27
Minnesota	5.127	4,269.5	4,546.61	93.9%	25
Mississippi	2.908	2,589.0	2,579.38	100.4%	19
Missouri	5.798	4,859.5	5,141.65	94.5%	24
Montana	0.935	0.0	828.96	0.0%	50
Nebraska	1.758	1,768.2	1,559.21	113.4%	15
Nevada	2.412	3,062.0	2,139.33	143.1%	6
New Hampshire	1.307	0.0	1,158.94	0.0%	49
New Jersey	8.703	6,552.2	7,718.32	84.9%	34
New Mexico	1.926	2,155.3	1,708.05	126.2%	11
New York	19.316	21,100.8	17,130.00	123.2%	12
North Carolina	8.672	6,242.1	7,691.10	81.2%	36
North Dakota	0.635	478.9	562.79	85.1%	33
Ohio	11.471	9,649.7	10,172.69	94.9%	22
Oklahoma	3.543	2,929.6	3,142.47	93.2%	26
Oregon	3.639	0.0	3,227.10	0.0%	48
Pennsylvania	12.405	8,257.9	11,001.59	75.1%	39
Rhode Island	1.074	844.1	952.10	88.7%	30
South Carolina	4.247	3,030.9	3,766.36	80.5%	37
South Dakota	0.775	833.6	687.20	121.3%	13
Tennessee	5.956	7,569.5	5,281.81	143.3%	5
Texas	22.929	20,248.2	20,333.97	99.6%	20
Utah	2.490	2,181.8	2,208.53	98.8%	21
Vermont	0.622	315.2	551.96	57.1%	46
Virginia	7.564	4,046.9	6,708.37	60.3%	44
Washington	6.292	10,645.4	5,579.92	190.8%	1
West Virginia	1.814	1,095.3	1,608.81	68.1%	43
Wisconsin	5.528	4,299.9	4,902.15	87.7%	31
Wyoming	0.509	682.3	451.22	151.2%	4

**CHART X: FY 2005 PER CAPITA INDIVIDUAL INCOME TAX BURDEN**

<b>06/12/07 State</b>	<b>July 1, 2005 Population in Millions</b>	<b>Individual Income Tax Revenue \$ Million</b>	<b>Per Capita Tax Capacity (\$)</b>	<b>Tax Effort: Per Capita Tax Capacity Index</b>	<b>Rank: Based on Tax Effort</b>
United States	296.507	240,930.2			
Alabama	4.548	2,644.7	3,695.80	71.6%	37
Alaska	0.663	0.0	538.93	0.0%	51
Arizona	5.953	2,848.5	4,837.18	58.9%	40
Arkansas	2.776	1,875.1	2,255.43	83.1%	32
California	36.154	42,992.0	29,377.47	146.3%	8
Colorado	4.663	3,770.7	3,789.21	99.5%	20
Connecticut	3.501	5,033.4	2,844.53	177.0%	5
Delaware	0.842	932.3	683.97	136.3%	10
Dist. of Col.	0.582	1,147.9	472.95	242.7%	1
Florida	17.768	0.0	14,437.75	0.0%	50
Georgia	9.133	7,326.2	7,420.76	98.7%	22
Hawaii	1.273	1,381.5	1,034.62	133.5%	12
<b>Idaho</b>	<b>1.429</b>	<b>1,040.5</b>	<b>1,161.45</b>	<b>89.6%</b>	<b>30</b>
Illinois	12.765	7,936.9	10,372.69	76.5%	36
Indiana	6.266	4,811.6	5,091.53	94.5%	26
Iowa	2.966	2,312.9	2,409.67	96.0%	24
Kansas	2.748	2,050.6	2,233.06	91.8%	28
Kentucky	4.173	3,792.2	3,390.50	111.8%	19
Louisiana	4.507	2,392.7	3,662.48	65.3%	39
Maine	1.318	1,299.3	1,071.13	121.3%	14
Maryland	5.590	9,153.4	4,541.89	201.5%	3
Massachusetts	6.433	9,690.3	5,227.51	185.4%	4
Michigan	10.101	6,565.2	8,207.55	80.0%	33
Minnesota	5.127	6,341.2	4,165.79	152.2%	7
Mississippi	2.908	1,174.1	2,363.33	49.7%	41
Missouri	5.798	4,318.5	4,710.99	91.7%	29
Montana	0.935	713.4	759.53	93.9%	27
Nebraska	1.758	1,393.9	1,428.62	97.6%	23
Nevada	2.412	0.0	1,960.14	0.0%	49
New Hampshire	1.307	67.7	1,061.87	6.4%	43
New Jersey	8.703	8,224.3	7,071.84	116.3%	16
New Mexico	1.926	1,086.0	1,564.98	69.4%	38
New York	19.316	34,843.7	15,695.21	222.0%	2
North Carolina	8.672	8,427.6	7,046.91	119.6%	15
North Dakota	0.635	242.0	515.66	46.9%	42
Ohio	11.471	13,079.2	9,320.64	140.3%	9
Oklahoma	3.543	2,468.6	2,879.26	85.7%	31
Oregon	3.639	4,829.2	2,956.81	163.3%	6
Pennsylvania	12.405	11,461.7	10,080.11	113.7%	18
Rhode Island	1.074	998.0	872.35	114.4%	17
South Carolina	4.247	2,691.5	3,450.89	78.0%	35
South Dakota	0.775	0.0	629.64	0.0%	48
Tennessee	5.956	155.3	4,839.41	3.2%	44
Texas	22.929	0.0	18,630.82	0.0%	47
Utah	2.490	1,926.7	2,023.55	95.2%	25
Vermont	0.622	500.5	505.73	99.0%	21
Virginia	7.564	8,352.4	6,146.48	135.9%	11
Washington	6.292	0.0	5,112.55	0.0%	46
West Virginia	1.814	1,172.0	1,474.05	79.5%	34
Wisconsin	5.528	5,465.1	4,491.55	121.7%	13
Wyoming	0.509	0.0	413.43	0.0%	45

**CHART XI: FY 2005 PER CAPITA CORPORATE INCOME TAX BURDEN**

<b>06/12/07</b>	<b>July 1, 2005</b>	<b>Corporate</b>	<b>Per Capita</b>	<b>Tax Effort:</b>	<b>Rank:</b>
<b>State</b>	<b>Population</b>	<b>Income</b>	<b>Tax</b>	<b>Per Capita</b>	<b>Based on</b>
	<b>in</b>	<b>Tax</b>	<b>Capacity</b>	<b>Tax Capacity</b>	<b>Tax</b>
	<b>Millions</b>	<b>Revenue</b>	<b>(\$)</b>	<b>Index</b>	<b>Effort</b>
		<b>\$ Million</b>			
United States	296.507	43,138.0			
Alabama	4.548	397.3	661.72	60.0%	37
Alaska	0.663	588.7	96.49	610.1%	1
Arizona	5.953	701.9	866.09	81.0%	22
Arkansas	2.776	277.3	403.83	68.7%	32
California	36.154	8,670.1	5,259.96	164.8%	8
Colorado	4.663	315.8	678.45	46.6%	42
Connecticut	3.501	575.0	509.31	112.9%	13
Delaware	0.842	248.9	122.46	203.2%	5
Dist. of Col.	0.582	199.3	84.68	235.4%	4
Florida	17.768	1,785.6	2,585.04	69.1%	30
Georgia	9.133	712.3	1,328.67	53.6%	40
Hawaii	1.273	124.1	185.25	67.0%	34
<b>Idaho</b>	<b>1.429</b>	<b>140.6</b>	<b>207.95</b>	<b>67.6%</b>	<b>33</b>
Illinois	12.765	2,183.1	1,857.21	117.5%	12
Indiana	6.266	824.8	911.63	90.5%	19
Iowa	2.966	186.5	431.45	43.2%	44
Kansas	2.748	248.1	399.82	62.1%	36
Kentucky	4.173	478.5	607.06	78.8%	24
Louisiana	4.507	352.1	655.76	53.7%	39
Maine	1.318	135.9	191.78	70.8%	29
Maryland	5.590	807.1	813.21	99.2%	15
Massachusetts	6.433	1,332.8	935.97	142.4%	9
Michigan	10.101	1,907.2	1,469.54	129.8%	10
Minnesota	5.127	934.0	745.87	125.2%	11
Mississippi	2.908	283.2	423.15	66.9%	35
Missouri	5.798	237.5	843.49	28.2%	47
Montana	0.935	98.2	135.99	72.2%	28
Nebraska	1.758	198.4	255.79	77.6%	25
Nevada	2.412	0.0	350.96	0.0%	51
New Hampshire	1.307	476.5	190.13	250.6%	2
New Jersey	8.703	2,224.6	1,266.20	175.7%	6
New Mexico	1.926	242.5	280.21	86.5%	20
New York	19.316	6,994.1	2,810.19	248.9%	3
North Carolina	8.672	1,272.0	1,261.73	100.8%	14
North Dakota	0.635	75.8	92.33	82.1%	21
Ohio	11.471	1,345.9	1,668.84	80.6%	23
Oklahoma	3.543	168.9	515.53	32.8%	46
Oregon	3.639	365.3	529.41	69.0%	31
Pennsylvania	12.405	1,703.3	1,804.82	94.4%	17
Rhode Island	1.074	113.3	156.19	72.6%	27
South Carolina	4.247	246.9	617.87	40.0%	45
South Dakota	0.775	49.1	112.74	43.6%	43
Tennessee	5.956	805.6	866.48	93.0%	18
Texas	22.929	0.0	3,335.80	0.0%	49
Utah	2.490	188.8	362.31	52.1%	41
Vermont	0.622	69.0	90.55	76.2%	26
Virginia	7.564	606.0	1,100.51	55.1%	38
Washington	6.292	0.0	915.39	0.0%	48
West Virginia	1.814	463.2	263.93	175.5%	7
Wisconsin	5.528	782.7	804.20	97.3%	16
Wyoming	0.509	0.0	74.02	0.0%	50

**CHART XII: FY 2005 PER CAPITA COMBINED CORPORATE & INDIVIDUAL  
INCOME TAX BURDEN**

<b>06/12/07  State</b>	<b>July 1, 2005 Population in Millions</b>	<b>Income Tax Revenue \$ Million</b>	<b>Per Capita Tax Capacity (\$)</b>	<b>Tax Effort: Per Capita Tax Capacity Index</b>	<b>Rank: Based on Tax Effort</b>
United States	296.507	284,068.1			
Alabama	4.548	3,042.0	4,357.52	69.8%	39
Alaska	0.663	588.7	635.43	92.6%	24
Arizona	5.953	3,550.3	5,703.27	62.3%	41
Arkansas	2.776	2,152.4	2,659.26	80.9%	35
California	36.154	51,662.1	34,637.43	149.2%	6
Colorado	4.663	4,086.6	4,467.66	91.5%	26
Connecticut	3.501	5,608.4	3,353.84	167.2%	5
Delaware	0.842	1,181.1	806.43	146.5%	9
Dist. of Col.	0.582	1,347.3	557.63	241.6%	1
Florida	17.768	1,785.6	17,022.79	10.5%	46
Georgia	9.133	8,038.5	8,749.43	91.9%	25
Hawaii	1.273	1,505.6	1,219.86	123.4%	13
<b>Idaho</b>	<b>1.429</b>	<b>1,181.1</b>	<b>1,369.40</b>	<b>86.2%</b>	<b>32</b>
Illinois	12.765	10,120.0	12,229.90	82.7%	33
Indiana	6.266	5,636.4	6,003.15	93.9%	23
Iowa	2.966	2,499.4	2,841.12	88.0%	29
Kansas	2.748	2,298.7	2,632.88	87.3%	31
Kentucky	4.173	4,270.7	3,997.56	106.8%	19
Louisiana	4.507	2,744.9	4,318.24	63.6%	40
Maine	1.318	1,435.1	1,262.92	113.6%	16
Maryland	5.590	9,960.5	5,355.11	186.0%	3
Massachusetts	6.433	11,023.1	6,163.48	178.8%	4
Michigan	10.101	8,472.4	9,677.09	87.6%	30
Minnesota	5.127	7,275.1	4,911.67	148.1%	8
Mississippi	2.908	1,457.3	2,786.48	52.3%	42
Missouri	5.798	4,556.0	5,554.48	82.0%	34
Montana	0.935	811.6	895.52	90.6%	27
Nebraska	1.758	1,592.3	1,684.41	94.5%	21
Nevada	2.412	0.0	2,311.10	0.0%	51
New Hampshire	1.307	544.2	1,252.00	43.5%	44
New Jersey	8.703	10,448.9	8,338.04	125.3%	11
New Mexico	1.926	1,328.5	1,845.19	72.0%	38
New York	19.316	41,837.8	18,505.40	226.1%	2
North Carolina	8.672	9,699.5	8,308.64	116.7%	15
North Dakota	0.635	317.8	607.98	52.3%	43
Ohio	11.471	14,425.1	10,989.47	131.3%	10
Oklahoma	3.543	2,637.5	3,394.79	77.7%	36
Oregon	3.639	5,194.5	3,486.22	149.0%	7
Pennsylvania	12.405	13,164.9	11,884.93	110.8%	17
Rhode Island	1.074	1,111.4	1,028.54	108.1%	18
South Carolina	4.247	2,938.4	4,068.77	72.2%	37
South Dakota	0.775	49.1	742.38	6.6%	47
Tennessee	5.956	960.9	5,705.89	16.8%	45
Texas	22.929	0.0	21,966.63	0.0%	49
Utah	2.490	2,115.5	2,385.86	88.7%	28
Vermont	0.622	569.4	596.28	95.5%	20
Virginia	7.564	8,958.3	7,246.99	123.6%	12
Washington	6.292	0.0	6,027.95	0.0%	48
West Virginia	1.814	1,635.2	1,737.98	94.1%	22
Wisconsin	5.528	6,247.8	5,295.75	118.0%	14
Wyoming	0.509	0.0	487.45	0.0%	50

<b>CHART XIII: FY 2005 PER CAPITA COMBINED MOTOR FUELS &amp; LICENSE TAX BURDEN</b>					
<b>06/12/07</b>  <b>State</b>	<b>July 1, 2005</b> <b>Population</b> <b>in</b> <b>Millions</b>	<b>Motor</b> <b>Vehicle</b> <b>Tax</b> <b>Revenue</b> <b>\$ Million</b>	<b>Per Capita</b> <b>Tax</b> <b>Capacity</b> <b>(\$)</b>	<b>Tax Effort:</b> <b>Per Capita</b> <b>Tax Capacity</b> <b>Index</b>	<b>Rank:</b> <b>Based on</b> <b>Tax</b> <b>Effort</b>
United States	296.507	55,424.0			
Alabama	4.548	835.2	850.19	98.2%	33
Alaska	0.663	107.3	123.98	86.5%	43
Arizona	5.953	876.5	1,112.75	78.8%	47
Arkansas	2.776	562.1	518.84	108.3%	26
California	36.154	5,866.0	6,758.04	86.8%	42
Colorado	4.663	826.5	871.68	94.8%	35
Connecticut	3.501	682.7	654.36	104.3%	30
Delaware	0.842	148.8	157.34	94.6%	36
Dist. of Col.	0.582	50.0	108.80	46.0%	50
Florida	17.768	3,976.2	3,321.28	119.7%	17
Georgia	9.133	1,212.0	1,707.08	71.0%	48
Hawaii	1.273	348.2	238.00	146.3%	4
<b>Idaho</b>	<b>1.429</b>	<b>338.9</b>	<b>267.18</b>	<b>126.9%</b>	<b>13</b>
Illinois	12.765	3,154.1	2,386.15	132.2%	10
Indiana	6.266	1,018.5	1,171.26	87.0%	41
Iowa	2.966	836.6	554.32	150.9%	2
Kansas	2.748	607.4	513.70	118.2%	19
Kentucky	4.173	694.9	779.96	89.1%	40
Louisiana	4.507	718.1	842.52	85.2%	44
Maine	1.318	327.4	246.41	132.9%	9
Maryland	5.590	1,231.7	1,044.82	117.9%	20
Massachusetts	6.433	1,002.5	1,202.54	83.4%	45
Michigan	10.101	1,981.2	1,888.08	104.9%	29
Minnesota	5.127	1,175.9	958.31	122.7%	15
Mississippi	2.908	552.9	543.66	101.7%	31
Missouri	5.798	1,022.1	1,083.72	94.3%	37
Montana	0.935	333.7	174.72	191.0%	1
Nebraska	1.758	420.6	328.64	128.0%	11
Nevada	2.412	605.1	450.91	134.2%	8
New Hampshire	1.307	219.7	244.27	89.9%	39
New Jersey	8.703	948.0	1,626.82	58.3%	49
New Mexico	1.926	383.2	360.01	106.4%	27
New York	19.316	1,388.4	3,610.55	38.5%	51
North Carolina	8.672	1,831.0	1,621.08	112.9%	23
North Dakota	0.635	172.7	118.62	145.5%	6
Ohio	11.471	2,512.2	2,144.13	117.2%	22
Oklahoma	3.543	973.6	662.35	147.0%	3
Oregon	3.639	808.4	680.19	118.8%	18
Pennsylvania	12.405	2,731.7	2,318.84	117.8%	21
Rhode Island	1.074	186.5	200.68	92.9%	38
South Carolina	4.247	645.0	793.85	81.3%	46
South Dakota	0.775	195.4	144.84	134.9%	7
Tennessee	5.956	1,231.0	1,113.27	110.6%	25
Texas	22.929	4,527.0	4,285.86	105.6%	28
Utah	2.490	447.9	465.50	96.2%	34
Vermont	0.622	147.8	116.34	127.0%	12
Virginia	7.564	1,410.3	1,413.95	99.7%	32
Washington	6.292	1,317.2	1,176.10	112.0%	24
West Virginia	1.814	409.2	339.09	120.7%	16
Wisconsin	5.528	1,286.4	1,033.24	124.5%	14
Wyoming	0.509	138.4	95.11	145.6%	5



CHART XIV: FY 2005 PER CAPITA OVERALL TAX BURDEN					
06/12/07  State	July 1, 2005 Population in Millions	Overall Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	296.507	1,096,384.7			
Alabama	4.548	11,686.7	16,818.21	69.5%	51
Alaska	0.663	2,947.0	2,452.49	120.2%	7
Arizona	5.953	18,331.1	22,012.25	83.3%	35
Arkansas	2.776	8,053.9	10,263.65	78.5%	45
California	36.154	146,616.9	133,686.07	109.7%	13
Colorado	4.663	15,680.8	17,243.32	90.9%	28
Connecticut	3.501	18,896.8	12,944.43	146.0%	3
Delaware	0.842	3,277.4	3,112.48	105.3%	15
Dist. of Col.	0.582	4,297.2	2,152.22	199.7%	1
Florida	17.768	59,863.9	65,700.89	91.1%	27
Georgia	9.133	27,486.1	33,769.16	81.4%	39
Hawaii	1.273	5,523.7	4,708.16	117.3%	8
<b>Idaho</b>	<b>1.429</b>	<b>4,182.5</b>	<b>5,285.33</b>	<b>79.1%</b>	<b>43</b>
Illinois	12.765	49,138.5	47,202.32	104.1%	17
Indiana	6.266	21,337.1	23,169.66	92.1%	26
Iowa	2.966	9,704.9	10,965.53	88.5%	31
Kansas	2.748	9,385.5	10,161.83	92.4%	25
Kentucky	4.173	12,261.8	15,428.92	79.5%	41
Louisiana	4.507	14,302.0	16,666.62	85.8%	32
Maine	1.318	5,219.7	4,874.34	107.1%	14
Maryland	5.590	23,899.1	20,668.49	115.6%	9
Massachusetts	6.433	28,757.0	23,788.46	120.9%	6
Michigan	10.101	35,295.2	37,349.54	94.5%	24
Minnesota	5.127	20,956.6	18,956.98	110.5%	12
Mississippi	2.908	7,490.7	10,754.66	69.7%	50
Missouri	5.798	17,374.3	21,437.99	81.0%	40
Montana	0.935	2,722.7	3,456.35	78.8%	44
Nebraska	1.758	6,586.2	6,501.10	101.3%	19
Nevada	2.412	9,043.6	8,919.89	101.4%	18
New Hampshire	1.307	4,319.8	4,832.18	89.4%	30
New Jersey	8.703	42,557.4	32,181.37	132.2%	5
New Mexico	1.926	6,069.3	7,121.66	85.2%	33
New York	19.316	111,107.6	71,423.14	155.6%	2
North Carolina	8.672	27,307.1	32,067.88	85.2%	34
North Dakota	0.635	2,121.4	2,346.56	90.4%	29
Ohio	11.471	41,714.8	42,414.80	98.3%	23
Oklahoma	3.543	10,073.1	13,102.48	76.9%	46
Oregon	3.639	11,107.0	13,455.34	82.5%	37
Pennsylvania	12.405	46,019.3	45,870.87	100.3%	20
Rhode Island	1.074	4,499.6	3,969.74	113.3%	10
South Carolina	4.247	11,800.6	15,703.75	75.1%	47
South Dakota	0.775	2,103.8	2,865.26	73.4%	48
Tennessee	5.956	15,993.1	22,022.37	72.6%	49
Texas	22.929	69,133.9	84,782.03	81.5%	38
Utah	2.490	7,304.0	9,208.43	79.3%	42
Vermont	0.622	2,574.8	2,301.38	111.9%	11
Virginia	7.564	27,659.2	27,970.38	98.9%	21
Washington	6.292	22,974.0	23,265.36	98.7%	22
West Virginia	1.814	5,550.7	6,707.88	82.7%	36
Wisconsin	5.528	21,403.5	20,439.40	104.7%	16
Wyoming	0.509	2,671.9	1,881.37	142.0%	4



**CHART XV: FY 2005 PER CAPITA INCOME**

<b>06/12/07</b>	<b>July 1, 2005</b>	<b>Personal</b>	<b>2005</b>	<b>Rank:</b>
<b>State</b>	<b>Population in Millions</b>	<b>Income FY 2005 \$ Million</b>	<b>Per Capita Income (\$)</b>	
<b>United States</b>	296.507	9,982,781.0	33,668	
Alabama	4.548	130,818.3	28,762	40
Alaska	0.663	22,935.8	34,581	17
Arizona	5.953	171,142.8	28,749	41
Arkansas	2.776	72,667.3	26,180	49
California	36.154	1,301,152.3	35,989	12
Colorado	4.663	169,876.0	36,428	10
Connecticut	3.501	162,595.8	46,447	2
Delaware	0.842	30,202.3	35,881	13
Dist. of Col.	0.582	29,993.8	51,531	1
Florida	17.768	584,216.5	32,880	21
Georgia	9.133	273,348.5	29,931	38
Hawaii	1.273	42,651.8	33,498	20
<b>Idaho</b>	<b>1.429</b>	<b>39,480.0</b>	<b>27,621</b>	<b>43</b>
Illinois	12.765	452,140.8	35,419	14
Indiana	6.266	191,417.0	30,548	33
Iowa	2.966	92,710.8	31,263	30
Kansas	2.748	88,109.8	32,061	26
Kentucky	4.173	114,879.8	27,532	46
Louisiana	4.507	124,157.3	27,546	45
Maine	1.318	40,022.3	30,361	34
Maryland	5.590	227,527.8	40,706	5
Massachusetts	6.433	273,644.3	42,535	4
Michigan	10.101	325,985.0	32,273	24
Minnesota	5.127	188,231.8	36,716	8
Mississippi	2.908	71,241.3	24,494	51
Missouri	5.798	177,149.5	30,555	32
Montana	0.935	26,456.3	28,303	42
Nebraska	1.758	56,968.8	32,402	23
Nevada	2.412	83,252.3	34,512	18
New Hampshire	1.307	48,426.3	37,057	7
New Jersey	8.703	372,795.0	42,834	3
New Mexico	1.926	52,260.8	27,135	47
New York	19.316	758,120.8	39,249	6
North Carolina	8.672	261,528.3	30,156	36
North Dakota	0.635	19,175.0	30,216	35
Ohio	11.471	359,549.3	31,345	29
Oklahoma	3.543	103,176.3	29,118	39
Oregon	3.639	114,262.5	31,401	28
Pennsylvania	12.405	424,319.5	34,205	19
Rhode Island	1.074	37,335.3	34,776	16
South Carolina	4.247	116,992.5	27,548	44
South Dakota	0.775	24,683.8	31,855	27
Tennessee	5.956	179,344.5	30,113	37
Texas	22.929	716,146.5	31,234	31
Utah	2.490	65,606.3	26,344	48
Vermont	0.622	19,978.0	32,099	25
Virginia	7.564	275,706.3	36,448	9
Washington	6.292	222,437.3	35,353	15
West Virginia	1.814	46,924.5	25,867	50
Wisconsin	5.528	180,705.8	32,691	22
Wyoming	0.509	18,332.5	36,031	11

**CHART A: FY 2005 PROPERTY TAX BURDEN****Tax per \$1000 Total Personal Income****06/12/07**

<b>State</b>	<b>Property Tax \$ Per \$1000 Income</b>	<b>Rank</b>	<b>Difference Between Each State &amp; U.S. Average (%)</b>	<b>Difference Between Each State &amp; Idaho (%)</b>
United States	33.63			
New Hampshire	54.73	1	62.8%	87.3%
Maine	53.77	2	59.9%	84.0%
Vermont	52.88	3	57.2%	80.9%
New Jersey	51.49	4	53.1%	76.2%
Rhode Island	48.73	5	44.9%	66.7%
Wyoming	48.59	6	44.5%	66.2%
New York	45.05	7	34.0%	54.1%
Connecticut	44.01	8	30.9%	50.6%
Wisconsin	43.14	9	28.3%	47.6%
Texas	42.28	10	25.7%	44.7%
Illinois	41.34	11	22.9%	41.4%
Indiana	39.91	12	18.7%	36.5%
Michigan	39.63	13	17.9%	35.6%
Alaska	38.90	14	15.7%	33.1%
Dist. of Col.	37.86	15	12.6%	29.5%
Massachusetts	37.79	16	12.4%	29.3%
Montana	37.70	17	12.1%	29.0%
Nebraska	36.89	18	9.7%	26.2%
Iowa	35.62	19	5.9%	21.9%
Kansas	35.07	20	4.3%	20.0%
Florida	34.90	21	3.8%	19.4%
Ohio	33.30	22	-1.0%	13.9%
North Dakota	32.33	23	-3.9%	10.6%
South Carolina	31.96	24	-5.0%	9.3%
Pennsylvania	31.56	25	-6.2%	8.0%
Oregon	31.18	26	-7.3%	6.7%
Virginia	30.43	27	-9.5%	4.1%
Georgia	30.05	28	-10.6%	2.8%
Arizona	29.95	29	-10.9%	2.5%
Washington	29.84	30	-11.3%	2.1%
South Dakota	29.58	31	-12.0%	1.2%
<b>Idaho</b>	<b>29.23</b>	<b>32</b>	<b>-13.1%</b>	<b>0.0%</b>
Colorado	29.08	33	-13.5%	-0.5%
Minnesota	27.90	34	-17.0%	-4.6%
Nevada	27.88	35	-17.1%	-4.6%
Mississippi	27.62	36	-17.9%	-5.5%
Utah	27.32	37	-18.7%	-6.5%
Missouri	26.51	38	-21.2%	-9.3%
California	26.18	39	-22.2%	-10.4%
North Carolina	24.66	40	-26.7%	-15.6%
Maryland	24.59	41	-26.9%	-15.9%
Tennessee	21.71	42	-35.4%	-25.7%
West Virginia	21.49	43	-36.1%	-26.5%
Louisiana	19.57	44	-41.8%	-33.0%
Kentucky	19.56	45	-41.8%	-33.1%
Hawaii	19.18	46	-42.9%	-34.4%
Oklahoma	16.66	47	-50.5%	-43.0%
New Mexico	16.51	48	-50.9%	-43.5%
Arkansas	16.13	49	-52.0%	-44.8%
Delaware	16.09	50	-52.2%	-45.0%
Alabama	13.70	51	-59.3%	-53.1%

**CHART B: FY 2005 SALES TAX BURDEN****Tax per \$1000 Total Personal Income**

06/12/07

State	Sales Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	26.34			
Hawaii	50.09	1	90.2%	75.3%
Washington	47.86	2	81.7%	67.4%
Arkansas	45.79	3	73.9%	60.2%
Louisiana	45.73	4	73.6%	60.0%
Tennessee	42.21	5	60.2%	47.7%
New Mexico	41.24	6	56.6%	44.3%
Arizona	41.06	7	55.9%	43.6%
Wyoming	37.22	8	41.3%	30.2%
Nevada	36.78	9	39.6%	28.7%
Mississippi	36.34	10	38.0%	27.1%
Florida	34.37	11	30.5%	20.2%
South Dakota	33.77	12	28.2%	18.1%
Utah	33.26	13	26.3%	16.3%
Nebraska	31.04	14	17.8%	8.6%
California	28.88	15	9.6%	1.0%
Kansas	28.60	16	8.6%	0.1%
<b>Idaho</b>	<b>28.58</b>	<b>17</b>	<b>8.5%</b>	<b>0.0%</b>
Oklahoma	28.39	18	7.8%	-0.7%
Texas	28.27	19	7.3%	-1.1%
Dist. of Col.	28.24	20	7.2%	-1.2%
Georgia	28.04	21	6.4%	-1.9%
New York	27.83	22	5.7%	-2.6%
Missouri	27.43	23	4.1%	-4.0%
Alabama	27.01	24	2.5%	-5.5%
Ohio	26.84	25	1.9%	-6.1%
Indiana	26.13	26	-0.8%	-8.6%
South Carolina	25.91	27	-1.6%	-9.4%
Colorado	25.85	28	-1.9%	-9.6%
North Dakota	24.98	29	-5.2%	-12.6%
Michigan	24.77	30	-6.0%	-13.3%
North Carolina	23.87	31	-9.4%	-16.5%
Wisconsin	23.80	32	-9.7%	-16.8%
Maine	23.36	33	-11.3%	-18.3%
West Virginia	23.34	34	-11.4%	-18.3%
Iowa	23.29	35	-11.6%	-18.5%
Minnesota	22.68	36	-13.9%	-20.6%
Kentucky	22.68	37	-13.9%	-20.7%
Rhode Island	22.61	38	-14.2%	-20.9%
Connecticut	20.10	39	-23.7%	-29.7%
Pennsylvania	19.46	40	-26.1%	-31.9%
Illinois	18.49	41	-29.8%	-35.3%
New Jersey	17.58	42	-33.3%	-38.5%
Vermont	15.78	43	-40.1%	-44.8%
Virginia	14.68	44	-44.3%	-48.6%
Massachusetts	14.22	45	-46.0%	-50.3%
Maryland	12.70	46	-51.8%	-55.6%
Alaska	6.86	47	-74.0%	-76.0%
Delaware	0.00	48	-100.0%	-100.0%
Montana	0.00	49	-100.0%	-100.0%
New Hampshire	0.00	50	-100.0%	-100.0%
Oregon	0.00	51	-100.0%	-100.0%

**CHART C: FY 2005, INDIVIDUAL INCOME TAX BURDEN****Tax per \$1000 Total Personal Income**

06/12/07

State	Ind. Income Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	24.13			
New York	45.96	1	90.4%	74.4%
Oregon	42.26	2	75.1%	60.4%
Maryland	40.23	3	66.7%	52.6%
Dist. of Col.	38.27	4	58.6%	45.2%
Ohio	36.38	5	50.7%	38.0%
Massachusetts	35.41	6	46.7%	34.4%
Minnesota	33.69	7	39.6%	27.8%
California	33.04	8	36.9%	25.4%
Kentucky	33.01	9	36.8%	25.3%
Maine	32.46	10	34.5%	23.2%
Hawaii	32.39	11	34.2%	22.9%
North Carolina	32.22	12	33.5%	22.3%
Connecticut	30.96	13	28.3%	17.5%
Delaware	30.87	14	27.9%	17.1%
Virginia	30.29	15	25.5%	14.9%
Wisconsin	30.24	16	25.3%	14.8%
Utah	29.37	17	21.7%	11.4%
Pennsylvania	27.01	18	11.9%	2.5%
Montana	26.96	19	11.7%	2.3%
Georgia	26.80	20	11.1%	1.7%
Rhode Island	26.73	21	10.8%	1.4%
<b>Idaho</b>	<b>26.36</b>	<b>22</b>	<b>9.2%</b>	<b>0.0%</b>
Arkansas	25.80	23	6.9%	-2.1%
Indiana	25.14	24	4.2%	-4.6%
Vermont	25.05	25	3.8%	-5.0%
West Virginia	24.98	26	3.5%	-5.2%
Iowa	24.95	27	3.4%	-5.3%
Nebraska	24.47	28	1.4%	-7.2%
Missouri	24.38	29	1.0%	-7.5%
Oklahoma	23.93	30	-0.9%	-9.2%
Kansas	23.27	31	-3.6%	-11.7%
South Carolina	23.01	32	-4.7%	-12.7%
Colorado	22.20	33	-8.0%	-15.8%
New Jersey	22.06	34	-8.6%	-16.3%
New Mexico	20.78	35	-13.9%	-21.2%
Alabama	20.22	36	-16.2%	-23.3%
Michigan	20.14	37	-16.6%	-23.6%
Louisiana	19.27	38	-20.1%	-26.9%
Illinois	17.55	39	-27.3%	-33.4%
Arizona	16.64	40	-31.0%	-36.8%
Mississippi	16.48	41	-31.7%	-37.5%
North Dakota	12.62	42	-47.7%	-52.1%
New Hampshire	1.40	43	-94.2%	-94.7%
Tennessee	0.87	44	-96.4%	-96.7%
Wyoming	0.00	45	-100.0%	-100.0%
Washington	0.00	46	-100.0%	-100.0%
Texas	0.00	47	-100.0%	-100.0%
South Dakota	0.00	48	-100.0%	-100.0%
Nevada	0.00	49	-100.0%	-100.0%
Florida	0.00	50	-100.0%	-100.0%
Alaska	0.00	51	-100.0%	-100.0%

**CHART D: FY 2005 CORPORATE INCOME TAX BURDEN****Tax per \$1000 Total Personal Income**

06/12/07

State	Corp. Income Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	4.32			
Alaska	25.67	1	494.0%	620.8%
West Virginia	9.87	2	128.5%	177.2%
New Hampshire	9.84	3	127.7%	176.3%
New York	9.23	4	113.5%	159.1%
Delaware	8.24	5	90.7%	131.4%
California	6.66	6	54.2%	87.1%
Dist. of Col.	6.65	7	53.8%	86.6%
New Jersey	5.97	8	38.1%	67.6%
Michigan	5.85	9	35.4%	64.3%
Minnesota	4.96	10	14.8%	39.3%
Massachusetts	4.87	11	12.7%	36.8%
North Carolina	4.86	12	12.6%	36.6%
Illinois	4.83	13	11.7%	35.6%
New Mexico	4.64	14	7.4%	30.3%
Tennessee	4.49	15	3.9%	26.1%
Wisconsin	4.33	16	0.2%	21.6%
Indiana	4.31	17	-0.3%	21.0%
Kentucky	4.17	18	-3.6%	17.0%
Arizona	4.10	19	-5.1%	15.2%
Pennsylvania	4.01	20	-7.1%	12.7%
Mississippi	3.98	21	-8.0%	11.7%
North Dakota	3.96	22	-8.5%	11.1%
Arkansas	3.82	23	-11.7%	7.2%
Ohio	3.74	24	-13.4%	5.1%
Montana	3.71	25	-14.1%	4.3%
<b>Idaho</b>	<b>3.56</b>	<b>26</b>	<b>-17.6%</b>	<b>0.0%</b>
Maryland	3.55	27	-17.9%	-0.4%
Connecticut	3.54	28	-18.2%	-0.7%
Nebraska	3.48	29	-19.4%	-2.2%
Vermont	3.45	30	-20.1%	-3.1%
Maine	3.39	31	-21.4%	-4.7%
Oregon	3.20	32	-26.0%	-10.2%
Florida	3.06	33	-29.3%	-14.2%
Alabama	3.04	34	-29.7%	-14.7%
Rhode Island	3.04	35	-29.8%	-14.8%
Hawaii	2.91	36	-32.7%	-18.3%
Utah	2.88	37	-33.4%	-19.2%
Louisiana	2.84	38	-34.4%	-20.4%
Kansas	2.82	39	-34.8%	-20.9%
Georgia	2.61	40	-39.7%	-26.8%
Virginia	2.20	41	-49.1%	-38.3%
South Carolina	2.11	42	-51.2%	-40.7%
Iowa	2.01	43	-53.5%	-43.5%
South Dakota	1.99	44	-53.9%	-44.1%
Colorado	1.86	45	-57.0%	-47.8%
Oklahoma	1.64	46	-62.1%	-54.0%
Missouri	1.34	47	-69.0%	-62.4%
Washington	0.00	48	-100.0%	-100.0%
Texas	0.00	49	-100.0%	-100.0%
Wyoming	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

**CHART E: FY 2005 COMBINED INDIV. & CORP. INCOME TAX BURDEN****Tax per \$1000 Total Personal Income**

06/12/07

<b>State</b>	<b>Income Tax &amp; Per \$1000 Income</b>	<b>Rank</b>	<b>Difference Between Each State &amp; U.S. Average (%)</b>	<b>Difference Between Each State &amp; Idaho (%)</b>
United States	28.46			
New York	55.19	1	93.9%	84.5%
Oregon	45.46	2	59.8%	52.0%
Dist. of Col.	44.92	3	57.9%	50.1%
Maryland	43.78	4	53.8%	46.3%
Massachusetts	40.28	5	41.6%	34.7%
Ohio	40.12	6	41.0%	34.1%
California	39.70	7	39.5%	32.7%
Delaware	39.11	8	37.4%	30.7%
Minnesota	38.65	9	35.8%	29.2%
Kentucky	37.18	10	30.6%	24.3%
North Carolina	37.09	11	30.3%	24.0%
Maine	35.86	12	26.0%	19.9%
Hawaii	35.30	13	24.1%	18.0%
West Virginia	34.85	14	22.5%	16.5%
Wisconsin	34.57	15	21.5%	15.6%
Connecticut	34.49	16	21.2%	15.3%
Virginia	32.49	17	14.2%	8.6%
Utah	32.25	18	13.3%	7.8%
Pennsylvania	31.03	19	9.0%	3.7%
Montana	30.68	20	7.8%	2.5%
<b>Idaho</b>	<b>29.92</b>	<b>21</b>	<b>5.1%</b>	<b>0.0%</b>
Rhode Island	29.77	22	4.6%	-0.5%
Arkansas	29.62	23	4.1%	-1.0%
Indiana	29.45	24	3.5%	-1.6%
Georgia	29.41	25	3.3%	-1.7%
Vermont	28.50	26	0.2%	-4.7%
New Jersey	28.03	27	-1.5%	-6.3%
Nebraska	27.95	28	-1.8%	-6.6%
Iowa	26.96	29	-5.3%	-9.9%
Kansas	26.09	30	-8.3%	-12.8%
Michigan	25.99	31	-8.7%	-13.1%
Missouri	25.72	32	-9.6%	-14.0%
Alaska	25.67	33	-9.8%	-14.2%
Oklahoma	25.56	34	-10.2%	-14.6%
New Mexico	25.42	35	-10.7%	-15.0%
South Carolina	25.12	36	-11.7%	-16.0%
Colorado	24.06	37	-15.5%	-19.6%
Alabama	23.25	38	-18.3%	-22.3%
Illinois	22.38	39	-21.3%	-25.2%
Louisiana	22.11	40	-22.3%	-26.1%
Arizona	20.74	41	-27.1%	-30.7%
Mississippi	20.46	42	-28.1%	-31.6%
North Dakota	16.58	43	-41.7%	-44.6%
New Hampshire	11.24	44	-60.5%	-62.4%
Tennessee	5.36	45	-81.2%	-82.1%
Florida	3.06	46	-89.3%	-89.8%
South Dakota	1.99	47	-93.0%	-93.3%
Washington	0.00	48	-100.0%	-100.0%
Texas	0.00	49	-100.0%	-100.0%
Wyoming	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

**CHART F: FY 2005, MOTOR FUELS & LICENSE TAX BURDEN****Tax per \$1000 Total Personal Income**

06/12/07

State	Motor Vehicle Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	5.55			
Montana	12.61	1	127.2%	46.9%
Oklahoma	9.44	2	70.0%	9.9%
Iowa	9.02	3	62.5%	5.1%
North Dakota	9.00	4	62.2%	4.9%
West Virginia	8.72	5	57.1%	1.6%
<b>Idaho</b>	<b>8.58</b>	<b>6</b>	<b>54.6%</b>	<b>0.0%</b>
Maine	8.18	7	47.3%	-4.7%
Hawaii	8.16	8	47.0%	-4.9%
South Dakota	7.92	9	42.6%	-7.8%
Mississippi	7.76	10	39.8%	-9.6%
Arkansas	7.74	11	39.3%	-9.9%
Wyoming	7.55	12	36.0%	-12.0%
Vermont	7.40	13	33.2%	-13.8%
Nebraska	7.38	14	33.0%	-14.0%
New Mexico	7.33	15	32.1%	-14.6%
Nevada	7.27	16	30.9%	-15.3%
Wisconsin	7.12	17	28.2%	-17.1%
Oregon	7.07	18	27.4%	-17.6%
North Carolina	7.00	19	26.1%	-18.4%
Ohio	6.99	20	25.8%	-18.6%
Illinois	6.98	21	25.6%	-18.7%
Kansas	6.89	22	24.2%	-19.7%
Tennessee	6.86	23	23.6%	-20.0%
Utah	6.83	24	23.0%	-20.5%
Florida	6.81	25	22.6%	-20.7%
Pennsylvania	6.44	26	16.0%	-25.0%
Alabama	6.38	27	15.0%	-25.6%
Texas	6.32	28	13.9%	-26.4%
Minnesota	6.25	29	12.5%	-27.2%
Michigan	6.08	30	9.5%	-29.2%
Kentucky	6.05	31	9.0%	-29.5%
Washington	5.92	32	6.7%	-31.0%
Louisiana	5.78	33	4.2%	-32.6%
Missouri	5.77	34	3.9%	-32.8%
South Carolina	5.51	35	-0.7%	-35.8%
Maryland	5.41	36	-2.5%	-36.9%
Indiana	5.32	37	-4.2%	-38.0%
Arizona	5.12	38	-7.8%	-40.3%
Virginia	5.12	39	-7.9%	-40.4%
Rhode Island	5.00	40	-10.0%	-41.8%
Delaware	4.93	41	-11.3%	-42.6%
Colorado	4.87	42	-12.4%	-43.3%
Alaska	4.68	43	-15.8%	-45.5%
New Hampshire	4.54	44	-18.3%	-47.2%
California	4.51	45	-18.8%	-47.5%
Georgia	4.43	46	-20.1%	-48.4%
Connecticut	4.20	47	-24.4%	-51.1%
Massachusetts	3.66	48	-34.0%	-57.3%
New Jersey	2.54	49	-54.2%	-70.4%
New York	1.83	50	-67.0%	-78.7%
Dist. of Col.	1.67	51	-70.0%	-80.6%

# CHART G: FY 2005 PER CAPITA PROPERTY TAXES

06/12/07

State	Per Capita Property Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1,132.11			
New Jersey	2,205.71	1	94.8%	173.2%
Connecticut	2,044.06	2	80.6%	153.2%
New Hampshire	2,028.07	3	79.1%	151.2%
Dist. of Col.	1,950.91	4	72.3%	141.7%
New York	1,767.99	5	56.2%	119.0%
Wyoming	1,750.62	6	54.6%	116.9%
Vermont	1,697.26	7	49.9%	110.3%
Rhode Island	1,694.72	8	49.7%	109.9%
Maine	1,632.48	9	44.2%	102.2%
Massachusetts	1,607.42	10	42.0%	99.1%
Illinois	1,464.12	11	29.3%	81.4%
Wisconsin	1,410.37	12	24.6%	74.7%
Alaska	1,345.35	13	18.8%	66.7%
Texas	1,320.44	14	16.6%	63.6%
Michigan	1,278.99	15	13.0%	58.4%
Indiana	1,219.11	16	7.7%	51.0%
Nebraska	1,195.47	17	5.6%	48.1%
Florida	1,147.51	18	1.4%	42.2%
Kansas	1,124.53	19	-0.7%	39.3%
Iowa	1,113.55	20	-1.6%	37.9%
Virginia	1,109.16	21	-2.0%	37.4%
Pennsylvania	1,079.42	22	-4.7%	33.7%
Montana	1,067.09	23	-5.7%	32.2%
Colorado	1,059.42	24	-6.4%	31.2%
Washington	1,054.90	25	-6.8%	30.7%
Ohio	1,043.88	26	-7.8%	29.3%
Minnesota	1,024.21	27	-9.5%	26.9%
Maryland	1,000.85	28	-11.6%	24.0%
Oregon	979.14	29	-13.5%	21.3%
North Dakota	976.85	30	-13.7%	21.0%
Nevada	962.06	31	-15.0%	19.2%
South Dakota	942.24	32	-16.8%	16.7%
California	942.03	33	-16.8%	16.7%
Georgia	899.48	34	-20.5%	11.4%
South Carolina	880.36	35	-22.2%	9.1%
Arizona	861.09	36	-23.9%	6.7%
Missouri	809.89	37	-28.5%	0.3%
<b>Idaho</b>	<b>807.24</b>	<b>38</b>	<b>-28.7%</b>	<b>0.0%</b>
North Carolina	743.69	39	-34.3%	-7.9%
Utah	719.76	40	-36.4%	-10.8%
Mississippi	676.45	41	-40.2%	-16.2%
Tennessee	653.89	42	-42.2%	-19.0%
Hawaii	642.62	43	-43.2%	-20.4%
Delaware	577.19	44	-49.0%	-28.5%
West Virginia	555.88	45	-50.9%	-31.1%
Louisiana	538.99	46	-52.4%	-33.2%
Kentucky	538.48	47	-52.4%	-33.3%
Oklahoma	485.02	48	-57.2%	-39.9%
New Mexico	448.12	49	-60.4%	-44.5%
Arkansas	422.33	50	-62.7%	-47.7%
Alabama	394.06	51	-65.2%	-51.2%



# CHART H: FY 2005 PER CAPITA SALES TAXES

06/12/07

State	Per Capita Sales Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	886.84			
Washington	1691.92	1	90.8%	114.3%
Hawaii	1678.03	2	89.2%	112.5%
Dist. of Col.	1455.05	3	64.1%	84.3%
Wyoming	1340.91	4	51.2%	69.8%
Tennessee	1270.95	5	43.3%	61.0%
Nevada	1269.32	6	43.1%	60.8%
Louisiana	1259.66	7	42.0%	59.6%
Arkansas	1198.88	8	35.2%	51.9%
Arizona	1180.29	9	33.1%	49.5%
Florida	1130.04	10	27.4%	43.1%
New Mexico	1119.08	11	26.2%	41.7%
New York	1092.42	12	23.2%	38.4%
South Dakota	1075.76	13	21.3%	36.3%
California	1039.29	14	17.2%	31.6%
Nebraska	1005.71	15	13.4%	27.4%
Colorado	941.60	16	6.2%	19.3%
Connecticut	933.45	17	5.3%	18.2%
Kansas	916.91	18	3.4%	16.1%
Mississippi	890.14	19	0.4%	12.7%
Texas	883.10	20	-0.4%	11.9%
Utah	876.12	21	-1.2%	11.0%
Ohio	841.25	22	-5.1%	6.6%
Georgia	839.16	23	-5.4%	6.3%
Missouri	838.17	24	-5.5%	6.2%
Minnesota	832.78	25	-6.1%	5.5%
Oklahoma	826.76	26	-6.8%	4.7%
Michigan	799.35	27	-9.9%	1.2%
Indiana	798.12	28	-10.0%	1.1%
<b>Idaho</b>	<b>789.50</b>	<b>29</b>	<b>-11.0%</b>	<b>0.0%</b>
Rhode Island	786.24	30	-11.3%	-0.4%
Wisconsin	777.89	31	-12.3%	-1.5%
Alabama	776.84	32	-12.4%	-1.6%
North Dakota	754.70	33	-14.9%	-4.4%
New Jersey	752.85	34	-15.1%	-4.6%
Iowa	728.25	35	-17.9%	-7.8%
North Carolina	719.76	36	-18.8%	-8.8%
South Carolina	713.67	37	-19.5%	-9.6%
Maine	709.17	38	-20.0%	-10.2%
Pennsylvania	665.67	39	-24.9%	-15.7%
Illinois	655.00	40	-26.1%	-17.0%
Kentucky	624.35	41	-29.6%	-20.9%
Massachusetts	604.81	42	-31.8%	-23.4%
West Virginia	603.80	43	-31.9%	-23.5%
Virginia	535.00	44	-39.7%	-32.2%
Maryland	517.03	45	-41.7%	-34.5%
Vermont	506.49	46	-42.9%	-35.8%
Alaska	237.26	47	-73.2%	-69.9%
Oregon	0.00	48	-100.0%	-100.0%
New Hampshire	0.00	49	-100.0%	-100.0%
Montana	0.00	50	-100.0%	-100.0%
Delaware	0.00	51	-100.0%	-100.0%

# CHART I: FY 2005 PER CAPITA INDIVIDUAL INCOME TAXES

06/12/07

State	Per Capita Individual Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	812.56			
Dist. of Col.	1972.24	1	142.7%	170.9%
New York	1803.90	2	122.0%	147.8%
Maryland	1637.58	3	101.5%	125.0%
Massachusetts	1506.25	4	85.4%	106.9%
Connecticut	1437.84	5	77.0%	97.5%
Oregon	1327.11	6	63.3%	82.3%
Minnesota	1236.88	7	52.2%	69.9%
California	1189.13	8	46.3%	63.4%
Ohio	1140.23	9	40.3%	56.6%
Delaware	1107.53	10	36.3%	52.1%
Virginia	1104.18	11	35.9%	51.7%
Hawaii	1084.98	12	33.5%	49.0%
Wisconsin	988.68	13	21.7%	35.8%
Maine	985.61	14	21.3%	35.4%
North Carolina	971.76	15	19.6%	33.5%
New Jersey	944.98	16	16.3%	29.8%
Rhode Island	929.64	17	14.4%	27.7%
Pennsylvania	923.93	18	13.7%	26.9%
Kentucky	908.84	19	11.8%	24.8%
Colorado	808.60	20	-0.5%	11.1%
Vermont	804.10	21	-1.0%	10.5%
Georgia	802.21	22	-1.3%	10.2%
Nebraska	792.81	23	-2.4%	8.9%
Iowa	779.93	24	-4.0%	7.1%
Utah	773.67	25	-4.8%	6.3%
Indiana	767.89	26	-5.5%	5.5%
Montana	763.20	27	-6.1%	4.8%
Kansas	746.15	28	-8.2%	2.5%
Missouri	744.86	29	-8.3%	2.3%
<b>Idaho</b>	<b>727.95</b>	<b>30</b>	<b>-10.4%</b>	<b>0.0%</b>
Oklahoma	696.67	31	-14.3%	-4.3%
Arkansas	675.53	32	-16.9%	-7.2%
Michigan	649.96	33	-20.0%	-10.7%
West Virginia	646.05	34	-20.5%	-11.3%
South Carolina	633.75	35	-22.0%	-12.9%
Illinois	621.75	36	-23.5%	-14.6%
Alabama	581.47	37	-28.4%	-20.1%
New Mexico	563.88	38	-30.6%	-22.5%
Louisiana	530.85	39	-34.7%	-27.1%
Arizona	478.49	40	-41.1%	-34.3%
Mississippi	403.67	41	-50.3%	-44.5%
North Dakota	381.35	42	-53.1%	-47.6%
New Hampshire	51.79	43	-93.6%	-92.9%
Tennessee	26.08	44	-96.8%	-96.4%
Wyoming	0.00	45	-100.0%	-100.0%
Washington	0.00	46	-100.0%	-100.0%
Texas	0.00	47	-100.0%	-100.0%
South Dakota	0.00	48	-100.0%	-100.0%
Nevada	0.00	49	-100.0%	-100.0%
Florida	0.00	50	-100.0%	-100.0%
Alaska	0.00	51	-100.0%	-100.0%

# CHART J: FY 2005 PER CAPITA CORPORATE INCOME TAXES

06/12/07

State	Per Capita Corporate Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	145.49			
Alaska	887.59	1	510.1%	802.4%
New Hampshire	364.62	2	150.6%	270.7%
New York	362.09	3	148.9%	268.2%
Dist. of Col.	342.43	4	135.4%	248.2%
Delaware	295.66	5	103.2%	200.6%
New Jersey	255.61	6	75.7%	159.9%
West Virginia	255.36	7	75.5%	159.6%
California	239.81	8	64.8%	143.8%
Massachusetts	207.17	9	42.4%	110.6%
Michigan	188.82	10	29.8%	92.0%
Minnesota	182.18	11	25.2%	85.2%
Illinois	171.02	12	17.5%	73.9%
Connecticut	164.25	13	12.9%	67.0%
North Carolina	146.67	14	0.8%	49.1%
Maryland	144.38	15	-0.8%	46.8%
Wisconsin	141.60	16	-2.7%	44.0%
Pennsylvania	137.30	17	-5.6%	39.6%
Tennessee	135.26	18	-7.0%	37.5%
Indiana	131.63	19	-9.5%	33.8%
New Mexico	125.89	20	-13.5%	28.0%
North Dakota	119.50	21	-17.9%	21.5%
Arizona	117.90	22	-19.0%	19.9%
Ohio	117.33	23	-19.4%	19.3%
Kentucky	114.68	24	-21.2%	16.6%
Nebraska	112.83	25	-22.4%	14.7%
Vermont	110.80	26	-23.8%	12.7%
Rhode Island	105.56	27	-27.4%	7.3%
Montana	105.07	28	-27.8%	6.8%
Maine	103.07	29	-29.2%	4.8%
Florida	100.50	30	-30.9%	2.2%
Oregon	100.40	31	-31.0%	2.1%
Arkansas	99.91	32	-31.3%	1.6%
<b>Idaho</b>	<b>98.35</b>	<b>33</b>	<b>-32.4%</b>	<b>0.0%</b>
Hawaii	97.48	34	-33.0%	-0.9%
Mississippi	97.38	35	-33.1%	-1.0%
Kansas	90.29	36	-37.9%	-8.2%
Alabama	87.35	37	-40.0%	-11.2%
Virginia	80.11	38	-44.9%	-18.6%
Louisiana	78.13	39	-46.3%	-20.6%
Georgia	78.00	40	-46.4%	-20.7%
Utah	75.83	41	-47.9%	-22.9%
Colorado	67.73	42	-53.4%	-31.1%
South Dakota	63.42	43	-56.4%	-35.5%
Iowa	62.88	44	-56.8%	-36.1%
South Carolina	58.14	45	-60.0%	-40.9%
Oklahoma	47.66	46	-67.2%	-51.5%
Missouri	40.96	47	-71.8%	-58.4%
Washington	0.00	48	-100.0%	-100.0%
Texas	0.00	49	-100.0%	-100.0%
Wyoming	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

**CHART K: FY 2005 PER CAPITA COMBINED CORP. & IND.  
INCOME TAXES**

06/12/07

State	Per Capita Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	958.05			
Dist. of Col.	2314.67	1	141.6%	180.1%
New York	2166.00	2	126.1%	162.1%
Maryland	1781.96	3	86.0%	115.7%
Massachusetts	1713.42	4	78.8%	107.4%
Connecticut	1602.09	5	67.2%	93.9%
California	1428.94	6	49.2%	72.9%
Oregon	1427.51	7	49.0%	72.8%
Minnesota	1419.06	8	48.1%	71.7%
Delaware	1403.19	9	46.5%	69.8%
Ohio	1257.56	10	31.3%	52.2%
New Jersey	1200.59	11	25.3%	45.3%
Virginia	1184.29	12	23.6%	43.3%
Hawaii	1182.46	13	23.4%	43.1%
Wisconsin	1130.29	14	18.0%	36.8%
North Carolina	1118.43	15	16.7%	35.4%
Maine	1088.68	16	13.6%	31.8%
Pennsylvania	1061.23	17	10.8%	28.4%
Rhode Island	1035.20	18	8.1%	25.3%
Kentucky	1023.52	19	6.8%	23.9%
Vermont	914.91	20	-4.5%	10.7%
Nebraska	905.65	21	-5.5%	9.6%
West Virginia	901.41	22	-5.9%	9.1%
Indiana	899.52	23	-6.1%	8.9%
Alaska	887.59	24	-7.4%	7.4%
Georgia	880.21	25	-8.1%	6.5%
Colorado	876.33	26	-8.5%	6.1%
Montana	868.27	27	-9.4%	5.1%
Utah	849.50	28	-11.3%	2.8%
Iowa	842.81	29	-12.0%	2.0%
Michigan	838.78	30	-12.4%	1.5%
Kansas	836.45	31	-12.7%	1.2%
<b>Idaho</b>	<b>826.31</b>	<b>32</b>	<b>-13.8%</b>	<b>0.0%</b>
Illinois	792.77	33	-17.3%	-4.1%
Missouri	785.83	34	-18.0%	-4.9%
Arkansas	775.43	35	-19.1%	-6.2%
Oklahoma	744.33	36	-22.3%	-9.9%
South Carolina	691.89	37	-27.8%	-16.3%
New Mexico	689.76	38	-28.0%	-16.5%
Alabama	668.82	39	-30.2%	-19.1%
Louisiana	608.98	40	-36.4%	-26.3%
Arizona	596.39	41	-37.7%	-27.8%
Mississippi	501.05	42	-47.7%	-39.4%
North Dakota	500.86	43	-47.7%	-39.4%
New Hampshire	416.41	44	-56.5%	-49.6%
Tennessee	161.35	45	-83.2%	-80.5%
Florida	100.50	46	-89.5%	-87.8%
South Dakota	63.42	47	-93.4%	-92.3%
Washington	0.00	48	-100.0%	-100.0%
Texas	0.00	49	-100.0%	-100.0%
Wyoming	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

# CHART L: FY 2005 PER CAPITA MOTOR VEHICLES TAXES

06/12/07

State	Per Capita Motor Vehicle Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	186.92			
Montana	356.96	1	91.0%	50.5%
Iowa	282.11	2	50.9%	19.0%
Oklahoma	274.76	3	47.0%	15.9%
Hawaii	273.44	4	46.3%	15.3%
Wyoming	272.08	5	45.6%	14.7%
North Dakota	272.06	6	45.5%	14.7%
South Dakota	252.16	7	34.9%	6.3%
Nevada	250.84	8	34.2%	5.8%
Maine	248.37	9	32.9%	4.7%
Illinois	247.08	10	32.2%	4.2%
Nebraska	239.21	11	28.0%	0.9%
Vermont	237.43	12	27.0%	0.1%
<b>Idaho</b>	<b>237.11</b>	<b>13</b>	<b>26.9%</b>	<b>0.0%</b>
Wisconsin	232.73	14	24.5%	-1.8%
Minnesota	229.36	15	22.7%	-3.3%
West Virginia	225.56	16	20.7%	-4.9%
Florida	223.78	17	19.7%	-5.6%
Oregon	222.15	18	18.8%	-6.3%
Kansas	221.03	19	18.2%	-6.8%
Maryland	220.35	20	17.9%	-7.1%
Pennsylvania	220.20	21	17.8%	-7.1%
Ohio	219.01	22	17.2%	-7.6%
North Carolina	211.13	23	12.9%	-11.0%
Washington	209.34	24	12.0%	-11.7%
Tennessee	206.69	25	10.6%	-12.8%
Arkansas	202.52	26	8.3%	-14.6%
New Mexico	198.98	27	6.4%	-16.1%
Texas	197.44	28	5.6%	-16.7%
Michigan	196.14	29	4.9%	-17.3%
Connecticut	195.00	30	4.3%	-17.8%
Mississippi	190.09	31	1.7%	-19.8%
Virginia	186.44	32	-0.3%	-21.4%
Alabama	183.62	33	-1.8%	-22.6%
Utah	179.87	34	-3.8%	-24.1%
Colorado	177.23	35	-5.2%	-25.3%
Delaware	176.78	36	-5.4%	-25.4%
Missouri	176.29	37	-5.7%	-25.7%
Rhode Island	173.72	38	-7.1%	-26.7%
New Hampshire	168.11	39	-10.1%	-29.1%
Kentucky	166.54	40	-10.9%	-29.8%
Indiana	162.55	41	-13.0%	-31.4%
California	162.25	42	-13.2%	-31.6%
Alaska	161.74	43	-13.5%	-31.8%
Louisiana	159.31	44	-14.8%	-32.8%
Massachusetts	155.82	45	-16.6%	-34.3%
South Carolina	151.88	46	-18.7%	-35.9%
Arizona	147.24	47	-21.2%	-37.9%
Georgia	132.71	48	-29.0%	-44.0%
New Jersey	108.93	49	-41.7%	-54.1%
Dist. of Col.	85.92	50	-54.0%	-63.8%
New York	71.88	51	-61.5%	-69.7%

**CHART M: FY 2005 OVERALL TAX BURDEN****Tax per \$1000 Total Personal Income**

06/12/07

State	Overall Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	109.83			
New York	146.56	1	33.4%	38.3%
Wyoming	145.74	2	32.7%	37.6%
Dist. of Col.	143.27	3	30.5%	35.2%
Maine	130.42	4	18.7%	23.1%
Hawaii	129.51	5	17.9%	22.2%
Vermont	128.88	6	17.3%	21.7%
Alaska	128.49	7	17.0%	21.3%
Rhode Island	120.52	8	9.7%	13.8%
Wisconsin	118.44	9	7.8%	11.8%
West Virginia	118.29	10	7.7%	11.7%
Connecticut	116.22	11	5.8%	9.7%
New Mexico	116.14	12	5.7%	9.6%
Ohio	116.02	13	5.6%	9.5%
Nebraska	115.61	14	5.3%	9.1%
Louisiana	115.19	15	4.9%	8.7%
New Jersey	114.16	16	3.9%	7.8%
California	112.68	17	2.6%	6.4%
Indiana	111.47	18	1.5%	5.2%
Minnesota	111.33	19	1.4%	5.1%
Utah	111.33	20	1.4%	5.1%
Arkansas	110.83	21	0.9%	4.6%
North Dakota	110.63	22	0.7%	4.4%
Illinois	108.68	23	-1.0%	2.6%
Nevada	108.63	24	-1.1%	2.5%
Delaware	108.51	25	-1.2%	2.4%
Pennsylvania	108.45	26	-1.3%	2.4%
Michigan	108.27	27	-1.4%	2.2%
Arizona	107.11	28	-2.5%	1.1%
Kentucky	106.74	29	-2.8%	0.8%
Kansas	106.52	30	-3.0%	0.5%
<b>Idaho</b>	<b>105.94</b>	<b>31</b>	<b>-3.5%</b>	<b>0.0%</b>
Mississippi	105.15	32	-4.3%	-0.8%
Massachusetts	105.09	33	-4.3%	-0.8%
Maryland	105.04	34	-4.4%	-0.9%
Iowa	104.68	35	-4.7%	-1.2%
North Carolina	104.41	36	-4.9%	-1.4%
Washington	103.28	37	-6.0%	-2.5%
Montana	102.91	38	-6.3%	-2.9%
Florida	102.47	39	-6.7%	-3.3%
South Carolina	100.87	40	-8.2%	-4.8%
Georgia	100.55	41	-8.4%	-5.1%
Virginia	100.32	42	-8.7%	-5.3%
Missouri	98.08	43	-10.7%	-7.4%
Oklahoma	97.63	44	-11.1%	-7.8%
Oregon	97.21	45	-11.5%	-8.2%
Texas	96.54	46	-12.1%	-8.9%
Colorado	92.31	47	-16.0%	-12.9%
Alabama	89.34	48	-18.7%	-15.7%
New Hampshire	89.20	49	-18.8%	-15.8%
Tennessee	89.18	50	-18.8%	-15.8%
South Dakota	85.23	51	-22.4%	-19.5%

# CHART N: FY 2005 PER CAPITA OVERALL TAXES

06/12/07

State	Per Capita Overall Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	3,697.67			
Dist. of Col.	7,382.96	1	99.7%	152.3%
New York	5,752.19	2	55.6%	96.6%
Connecticut	5,398.01	3	46.0%	84.5%
Wyoming	5,251.30	4	42.0%	79.5%
New Jersey	4,889.88	5	32.2%	67.1%
Massachusetts	4,469.97	6	20.9%	52.8%
Alaska	4,443.30	7	20.2%	51.8%
Hawaii	4,338.21	8	17.3%	48.3%
Maryland	4,275.63	9	15.6%	46.1%
Rhode Island	4,191.24	10	13.3%	43.2%
Vermont	4,136.91	11	11.9%	41.4%
Minnesota	4,087.71	12	10.5%	39.7%
California	4,055.33	13	9.7%	38.6%
Maine	3,959.66	14	7.1%	35.3%
Delaware	3,893.58	15	5.3%	33.1%
Wisconsin	3,872.09	16	4.7%	32.3%
Illinois	3,849.34	17	4.1%	31.5%
Nevada	3,748.94	18	1.4%	28.1%
Nebraska	3,746.09	19	1.3%	28.0%
Pennsylvania	3,709.63	20	0.3%	26.8%
Virginia	3,656.53	21	-1.1%	25.0%
Washington	3,651.37	22	-1.3%	24.8%
Ohio	3,636.64	23	-1.7%	24.3%
Michigan	3,494.28	24	-5.5%	19.4%
Kansas	3,415.18	25	-7.6%	16.7%
Indiana	3,405.20	26	-7.9%	16.4%
Florida	3,369.16	27	-8.9%	15.1%
Colorado	3,362.61	28	-9.1%	14.9%
North Dakota	3,342.85	29	-9.6%	14.2%
New Hampshire	3,305.57	30	-10.6%	13.0%
Iowa	3,272.56	31	-11.5%	11.8%
Louisiana	3,173.05	32	-14.2%	8.4%
New Mexico	3,151.29	33	-14.8%	7.7%
North Carolina	3,148.72	34	-14.8%	7.6%
Arizona	3,079.30	35	-16.7%	5.2%
West Virginia	3,059.81	36	-17.3%	4.6%
Oregon	3,052.32	37	-17.5%	4.3%
Texas	3,015.19	38	-18.5%	3.0%
Georgia	3,009.69	39	-18.6%	2.9%
Missouri	2,996.75	40	-19.0%	2.4%
Kentucky	2,938.64	41	-20.5%	0.4%
Utah	2,932.93	42	-20.7%	0.2%
<b>Idaho</b>	<b>2,926.15</b>	<b>43</b>	<b>-20.9%</b>	<b>0.0%</b>
Montana	2,912.80	44	-21.2%	-0.5%
Arkansas	2,901.58	45	-21.5%	-0.8%
Oklahoma	2,842.74	46	-23.1%	-2.9%
South Carolina	2,778.63	47	-24.9%	-5.0%
South Dakota	2,715.02	48	-26.6%	-7.2%
Tennessee	2,685.33	49	-27.4%	-8.2%
Mississippi	2,575.45	50	-30.3%	-12.0%
Alabama	2,569.44	51	-30.5%	-12.2%

# CHART O: FY 2005 PER CAPITA INCOME

06/12/07

State	FY 2005 Per Capita Income (\$)	Rank Based on Income	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
<b>United States</b>	33,668			
Dist. of Col.	51,531	1	53.1%	86.6%
Connecticut	46,447	2	38.0%	68.2%
New Jersey	42,834	3	27.2%	55.1%
Massachusetts	42,535	4	26.3%	54.0%
Maryland	40,706	5	20.9%	47.4%
New York	39,249	6	16.6%	42.1%
New Hampshire	37,057	7	10.1%	34.2%
Minnesota	36,716	8	9.1%	32.9%
Virginia	36,448	9	8.3%	32.0%
Colorado	36,428	10	8.2%	31.9%
Wyoming	36,031	11	7.0%	30.4%
California	35,989	12	6.9%	30.3%
Delaware	35,881	13	6.6%	29.9%
Illinois	35,419	14	5.2%	28.2%
Washington	35,353	15	5.0%	28.0%
Rhode Island	34,776	16	3.3%	25.9%
Alaska	34,581	17	2.7%	25.2%
Nevada	34,512	18	2.5%	24.9%
Pennsylvania	34,205	19	1.6%	23.8%
Hawaii	33,498	20	-0.5%	21.3%
Florida	32,880	21	-2.3%	19.0%
Wisconsin	32,691	22	-2.9%	18.4%
Nebraska	32,402	23	-3.8%	17.3%
Michigan	32,273	24	-4.1%	16.8%
Vermont	32,099	25	-4.7%	16.2%
Kansas	32,061	26	-4.8%	16.1%
South Dakota	31,855	27	-5.4%	15.3%
Oregon	31,401	28	-6.7%	13.7%
Ohio	31,345	29	-6.9%	13.5%
Iowa	31,263	30	-7.1%	13.2%
Texas	31,234	31	-7.2%	13.1%
Missouri	30,555	32	-9.2%	10.6%
Indiana	30,548	33	-9.3%	10.6%
Maine	30,361	34	-9.8%	9.9%
North Dakota	30,216	35	-10.3%	9.4%
North Carolina	30,156	36	-10.4%	9.2%
Tennessee	30,113	37	-10.6%	9.0%
Georgia	29,931	38	-11.1%	8.4%
Oklahoma	29,118	39	-13.5%	5.4%
Alabama	28,762	40	-14.6%	4.1%
Arizona	28,749	41	-14.6%	4.1%
Montana	28,303	42	-15.9%	2.5%
<b>Idaho</b>	<b>27,621</b>	<b>43</b>	<b>-18.0%</b>	<b>0.0%</b>
South Carolina	27,548	44	-18.2%	-0.3%
Louisiana	27,546	45	-18.2%	-0.3%
Kentucky	27,532	46	-18.2%	-0.3%
New Mexico	27,135	47	-19.4%	-1.8%
Utah	26,344	48	-21.8%	-4.6%
Arkansas	26,180	49	-22.2%	-5.2%
West Virginia	25,867	50	-23.2%	-6.3%
Mississippi	24,494	51	-27.2%	-11.3%